
CMS Medicare Manual System

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Centers for Medicare &
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CHAPTERS	REVISED SECTIONS	NEW SECTIONS	DELETED SECTIONS
Table of Contents – 5		500	
		500.1	
		500.2	
		500.3	
		500.4	
		500.5	
		500.6	
		500.7	
		500.8	

Red Italicized font identifies new material

NEW/REVISED MATERIAL - EFFECTIVE DATE: January 1, 2004

IMPLEMENTATION DATE: January 1, 2004

Medicare contractors only: these instructions should be implemented within your current operating budget.

Section 500 - Procedures for the Reconciliation of Total Funds Expended for Fiscal Intermediary Shared System (FISS) Medicare Contractors Used in the Preparation of Form CMS-1522, Monthly Contractor Financial Report. This provides a standard format to perform the reconciliation for contractors that use the Fiscal Intermediary Shared System (FISS) and requires the FISS Systems Maintainer to generate an electronic file, for each FISS Contractor's payment cycle, which includes all detail claim records that support the totals found on FISS Summary Report #7859R01 (see section 500.1 for specific details).

Section 500.1 - Identification and Summarization of Detailed Claims Data Records For Used in the Financial Reconciliation of Total Funds Expended to Fiscal Intermediary Shared System Reports This section provides the methodology to reconcile the totals from the Detailed Claims Data File summary report to other standard financial systems reports.

Section 500.2 - Using the Electronic Spreadsheet to Complete the Reconciliation of the Detailed Claims Data File to Fiscal Intermediary Shared System Reports. This section describes the methodology to use the electronic spreadsheet (section 500.3) and identifies the primary FISS system reports needed (to complete the financial reconciliation.

Section 500.3 - Electronic Spreadsheet Input Schedule. This section is an illustration of the electronic spreadsheet (Exhibit 1) that will be used to input selected financial information from the claims processed file and FISS reports.

Section 500.4 - Total Funds Expended (Net Disbursements and Adjustments to Net Disbursements). This section calculates the total system and non-system payments that equate to the Total Funds Expended amount reported on the Form CMS-1522. It also documents the source FISS system report used in determining the amounts to report. **This standard reconciliation format is the only document required to be submitted to CMS, in addition to monthly financial reports (Form CMS-1522).**

Section 500.5 - Reconciliation of Detailed claims data file to FISS system reports. This section shows the reconciliation of the claims process tape file to the FISS system reports and identifies the transactions used in reconciling those tow amounts.

Section 500.6 - Reconciliation of Non-PIP Payments on FISS system reports. The non-PIP payments are identified on various FISS system reports and this section reconciles those amounts to ensure that the amounts are equal and consistent among those reports. The non-PIP payment amounts are a key amount used in the calculation for Total Funds Expended identified in section 500.4 above.

Section 500.7 - Reconciliation of Interest Received and Paid on FISS system reports. The interest amount paid or received for overpayment interest or claims timeliness are identified on various FISS system reports and this section reconciles those amounts to identify any differences. Differences in the interest amounts reported on those FISS system reports have been identified since the implementation of CELIP but those differences should be minor. The financial reconciliation uses the most reliable interest amounts from those different reports. Major differences should be researched and corrective action should be taken if those amounts are not minor.

Section 500.8 - Categorization of Total Funds Expended by Category. This section takes the financial information that was input by the user and allocates those amounts to the various descriptive categories identified on the Form CMS-1522 report. The amounts can generally be used to complete the Form CMS-1522 with little additional effort.

Medicare Financial Management Manual

Chapter 5 - Financial Reporting

Table of Contents (Rev. 20, 08-01-03)

- 10 - Checks Paid Method - General
- 20 - Summary of Procedures
- 30 - Establishment of Special Bank Accounts
 - 30.1 - Execution of Bank Agreement
 - 30.2 - Collateral Requirement
 - 30.3 - Changes in Collateral Pledged as Security for Federal Health Insurance Accounts
 - 30.4 - Check Format Specifications
- 40 - Signature of Bank Individuals Authorized to Draw on The Letter-of-Credit
 - 40.1 - Revision of Signature Cards
 - 40.2 - Request for Additional Cards
 - 40.3 - Signatures of Contractor Personnel Authorized for Federal Health Insurance Time Account
- 50 - Withdrawal of Federal Funds
- 60 - Use of Payment Vouchers
- 70 - Form CMS-1521, Payment Voucher on Letter-of-Credit Transmittal
 - 70.1 - Instructions for Completion of Form CMS-1521
- 80 - Form CMS-1522, Monthly Contractor Financial Report
 - 80.1 - Instructions for Completion of Form CMS-1522
- 90 - Intermediary Benefit Payment Report (Form CMS-456)
 - 90.1 - Purpose and Scope
 - 90.2 - Due Dates and Transmittal
 - 90.3 - Verification of Data
 - 90.4 - Accuracy of Data Contained on Report and Reconciliation of Data Reflected on Monthly Intermediary Financial Report (Form CMS-1522)
 - 90.5 - General Reporting Instructions
 - 90.6 - Instructions for Completion of the IBPR
 - 90.7 - Form CMS-456 - Schedule R
- 100 - Issuance of Letter-of-Credit
 - 100.1 - Monthly Limitation
 - 100.2 - Amending Letter-of-Credit
 - 100.3 - Establishment of Accounting Records
- 110 - Initial Federal Health Insurance Time Account Deposit
 - 110.1 - Subsequent Time Account Deposits and Adjustments
 - 110.2 - Bank Account Analysis
- 120 - Reviewing Bank Agreements
 - 120.1 - Terminating Bank Agreements
 - 120.2 - Terminating Federal Health Insurance Accounts
 - 120.3 - Phase-out Period for Federal Health Insurance Bank Accounts
- 130 - Invitation for Bid (IFB) to Provide Banking Services Under The Checks Paid Method of Letter-of-Credit Financing

140 - Bonding
150 - Letter-of-Credit Check List
160 - Electronic Funds Transfer (EFT)
170 - Electronic Remittance Advice (ERA)
180 - Exhibits
190 - General Information About Termination Costs
200 - General
210 - Instructions for Completing The Form CMS-750A/B, Contractor Financial Reports
220 - Due Date
230 - Certification
240 - Instructions for Completing Form CMS-751 A/B, Status of Accounts Receivable
250 - Due Date
260 - Certification
270 - Line Item Instructions Form CMS-751A/B
270.1 - Line 1, Beginning FY Balance (Principal & Interest)
270.2 - Line 2a, New Receivables (Principal)
270.3 - Line 2b, Accrued Receivables (Principal)
270.4 - Line 3, Interest Earned (Interest)
270.5 - Line 4a, Cash/Check Collections on Receivables (Principal & Interest)
270.6 - Line 4b, Offset Collections on Receivables (Principal & Interest)
270.7 - Line 4c, Collections Deposited at Another Location (Principal & Interest)
270.8 - Line 5, Adjusted/Transferred/Waived Amounts (Principal & Interest)
270.9 - Line 6, Amounts Written-off Closed (Bad Debts)/Transferred CNC (Principal & Interest)
270.10 - Line 7, Ending Balance (Principal & Interest)
270.11 - Line 7a, Current Receivables (Principal)
270.12 - Line 7b, Non-current Receivables (Principal)
270.13 - Line 8, Allowance for Uncollectible Accounts (Principal & Interest)
270.14 - Line 9, Total Receivables Net of Allowance
270.15 - Line 10, Cash/Offsets Received for Receivables at Another Location (Principal & Interest).
270.16 - Line 1, Total Not Delinquent (Principal & Interest)
270.17 - Line 2, Total Delinquencies (Principal & Interest)
270.18 - Line 3, Status of Delinquent Receivables, less than or equal to 180 Days (Principal & Interest)
270.19 - Line 4, Status of Delinquent Receivables, greater than 180 Days (Principal & Interest)
270.20 - Line 4c, Collections Deposited at Another Location (Principal & Interest)
270.21 - Line 10, Cash/Offsets Received for Receivables at Another Location (Principal & Interest)
270.22 - Collections on Delinquent Debt (Principal & Interest)
270.23 - Line 5c, Transfers Out to other Medicare Contractors (Principal & Interest)
270.24 - Line 5e, Transfers Out to other CMS Locations, POR/PSOR (Principal & Interest)
270.25 - Line 5g, Transfers Out to other CMS Locations, Not POR (Principal & Interest)

280 - Instructions for Completing the CMS-C751A/B, Status of Debt - Currently Not Collectible (CNC), and CMS-MC751A/B, Status of MSP Debt - Currently Not Collectible (CNC)

290 - Due Date

300 - Certification

310 - Line Item Instructions CMS-C751A/B - Non-MSP and CMS-MC751A/B - MSP

310.1 - Line 1, Beginning FY Balance (Principal & Interest)

310.2 - Line 2, New CNC Debt (Principal & Interest)

310.3 - Line 3, Interest Earned Since CNC Approval (Interest)

310.4 - Line 4(a) through (e), Reclassified CNC Debt (Principal & Interest)

310.5 - Lines 5(a) through (f), Amounts Transferred (Principal & Interest)

310.6 - Line 6, Ending Balance (Principal & Interest)

310.7 - Line 1, Total Aged CNC Debt (Principal & Interest)

310.8 - Collections on CNC Debt (Principal & Interest)

310.9 - Status of CNC Debt over 181 Days (Principal & Interest)

400 - Exhibits

400.1 - Exhibit 1 - Statement of Financial Position and Statement of Operations - HI/SMI

400.2 - Exhibit 2 - Statement of Financial Position and Statement of Operations - SMI

400.3 - Exhibit 3 - Status of Accounts Receivable - HI

400.4 - Exhibit 4 - Status of Accounts Receivable - SMI

400.5 - Exhibit 5 - Status of Non-MSP Debt - CNC - HI

400.6 - Exhibit 6 - Status of Non-MSP Debt - CNC - SMI

400.7 - Exhibit 7 - Status of MSP Accounts Receivable - HI

400.8 - Exhibit 8 - Status of MSP Accounts Receivable - SMI

400.9 - Exhibit 9 - Status of MSP Debt - CNC - HI

400.10 - Exhibit 10 - Status of MSP Debt - CNC - SMI

400.11 - Exhibit 11 - Medicare Contractor Account Definitions - Data Element Definitions

400.12 - Exhibit 12 - Accounts Payable - Protocol for Estimating Claims - Form CMS-750A/B, Statement of Financial Position

400.13 - Exhibit 13 - Periodic Interim Payments (PIP) Protocol for Estimating Payables/Receivables for the Form CMS-750A/B, Statement of Financial Position (Intermediaries Only)

400.14 - Exhibit 14 - Protocol for Estimating Allowance for Uncollectible Accounts Form CMS-751A/B, Status of Accounts Receivable

400.15 - Exhibit 15 - Protocol for Prorating Intermediary Time Account Balances Between Form CMS 750A (HI) and Form CMS 750B (SMI)

400.16 - Exhibit 16 - Electronic Certification

400.17 - Exhibit 17 - Instructions for the Transfer of Debt Between Reporting Entities

400.18 - Exhibit 18 - Collection Reconciliation/Acknowledgement Form

400.20 - Exhibit 20 - Procedures for Reporting Currently Not Collectible (CNC) Debt

400.21 - Exhibit 21 - CMS Policy for Recognizing Accounts Receivable

400.22 - Exhibit 22 - Accounts Receivable Trending Analysis Procedures

500 – Procedures for the Reconciliation of Total Funds Expended for Fiscal Intermediary Shared System (FISS) Medicare Contractors Used in the Preparation of Form CMS-1522, Monthly Contractor Financial Report

500.1 – Identification and Summarization of Detailed Claims Data Records for Use in the Financial Reconciliation of Total Funds Expended to Fiscal Intermediary Shared System Reports

500.2 – Using the Electronic Spreadsheet to Complete the Reconciliation of the Detailed Claims Data File to Fiscal Intermediary Shared System Reports

500.3 – Electronic Spreadsheet Input Schedule

500.4 – Total Funds Expended (Net Disbursements and Adjustments to Net Disbursements)

500.5 – Reconciliation of Detailed Claims Data File to FISS System Reports

500.6 – Reconciliation of Non-PIP Payments on FISS System Reports

500.7 – Reconciliation of Interest Received and Paid on FISS System Reports

500.8 – Categorization of Total Funds Expended by Category

500 - Procedures for the Reconciliation of Total Funds Expended for Fiscal Intermediary Shared System (FISS) Medicare Contractors Used in the Preparation of Form CMS-1522, Monthly Contractor Financial Report

(Rev. 20, 08-01-03)

The Centers for Medicare & Medicaid Services (CMS) continues to have a material internal control weakness for the reconciliation of total funds expended on Form CMS-1522 resulting from the Chief Financial Officers Audit. The reconciliation of total funds expended to adjudicated claims and standard system reports is an important control that ensures that the amounts reported by Medicare contractors are accurate, supported, complete, and properly classified.

The CMS requires that Medicare contractors provide a reconciliation of total funds expended reported on the monthly Form CMS-1522 report by the 15th day of the following month. Form CMS-1522 is a cash-based document and is prepared primarily from FISS system reports, bank statements, and other internal reports. The financial reconciliation includes adjudicated claims processed, other non-claims based payments, overpayment recoveries, and other financial adjustment transactions.

Total funds expended represent payments made for claim and non-claim transactions during each claims payment cycle (i.e., the total of all checks issued, electronic funds transfers (EFT) payments, voided checks, overpayment recoveries, and other financial adjustments). The claims payment cycle varies at each contractor and can be daily, multi-weekly, or weekly.

Claims data files maintained by the fiscal intermediary, produced from FISS Job #XXXX0054X, include all claims received and processed during a payment cycle – adjudicated claims and non-adjudicated claims. Adjudicated claims represent those claims that were processed for payment and included on the remittance advice report. Non-adjudicated claims do not appear on the remittance advice and include demonstration claims, claims returned to the quality improvement organization (QIO) or provider, and other exception claims. The FISS Systems Maintainer will generate a detailed claims data file that includes only the adjudicated claims records processed each payment cycle in order for financial reporting personnel to complete the financial reconciliation. Also, the FISS Systems Maintainer will generate a report that summarizes the number and dollar value of adjudicated claims on the detailed claims data file.

Although the enclosed reconciliation format has been tested and proven adequate for most situations, there may be unique situations at selected contractors that result in an “unreconciled” reconciliation. When those situations occur, the contractor should investigate those differences and identify the source of the difference. The standard format can be adjusted to accommodate those differences so that the reconciliation and Form CMS-1522 can be completed. Contractors should report those differences to CMS for further review and adjustment of the standard format.

The lead reconciliation schedule (section 500.4) must be submitted electronically to the appropriate CMS. FISS system reports, bank statements, and other internal reports used to

create the lead reconciliation schedule must be maintained and made available upon request for audit and review by CMS financial personnel and other external auditors.

Methodology

Contractors are required to complete the financial reconciliation schedules for each claims processing cycle, and provide a copy of the cumulative monthly totals in the format established in Section 500.4. The reconciliation should be completed at the end of each claims payment cycle to identify any differences as they occur and provide sufficient time to resolve those differences before the next cycle ends. [View Exhibit I by clicking on this link to access the electronic spreadsheet in Microsoft® Excel format to complete the following steps.](#)

To complete the reconciliation for each claims payment cycle, FISS contractors must:

- 1. The FISS system maintainer will identify and summarize the adjudicated claims for each claims payment cycle. The FISS system maintainer will create a detailed claims data file and summary report that must be retained for review and audit purpose (section 500.1).*
 - a. Obtain the detailed claims data file and summary report from the FISS system maintainer detailed claims data file for each claims payment cycle.*
 - b. Enter the detailed claims data file totals for each payment cycle onto reference lines 1-1 through 1-2 of the electronic spreadsheet (section 500.3).*
 - c. Obtain FISS Report #7859R01, Create Claim File Control Report, and enter selected data onto reference lines 2-1 through 2-12 of the electronic spreadsheet (section 500.3).*
 - d. Obtain FISS Report #7859R02, Claim File Control Report, for the prior and current cycles. Identify those claims that have either been suspended for correction by the contractor or those claims that that have been released from suspension. Financial personnel can determine those amounts by identifying and summarizing the difference between the amounts reported on FISS Report #7859R02 from the prior claims payment cycle to the current claims payment.*
 - i. Claims that have been added to the current FISS Report #7859R02 must be subtracted from the adjudicated amount by entering the dollar amount and number of claims onto reference lines 3-1 and 3-3 of the electronic spreadsheet (section 500.3).*
 - ii. Claims that have been removed from the prior FISS Report #7859R02 must be added to the adjudicated amount by entering the dollar value and number of claims onto reference lines 3-2 and 3-4 of the electronic spreadsheet (section 500.3).*
 - e. Obtain FISS Report #8074R01, Claim Payment Update Report – Inpatient, and FISS Report #8074R02, Claim Payment Update Report – Outpatient.*

Enter selected totals from those reports onto reference lines 4-1 through 4-5 and 5-1 through 5-5 of the electronic spreadsheet (section 500.3).

f. Review the Tape Reconciliation Check lines below reference line 5-5. The amounts on those lines must be ZERO; research any differences that are identified and make corrections to any of the amounts entered while performing steps b. through e. above.

2. Obtain financial FISS system reports and enter selected data from those reports onto the electronic spreadsheet.

Obtain copies of the primary financial FISS system reports that are used in the financial reconciliation process. A list of those report numbers and report descriptions is included in section 500.2.

a. Enter selected financial information from FISS system reports into the electronic spreadsheet (section 500.3) on reference lines 6-1 through 16-24. Information should only be entered into cells with a light blue background. All other cells on the spreadsheet are locked to prevent overwriting of the formulas used to complete the reconciliation.

b. The electronic spreadsheet automatically allocates the total for each expenditure amount to the appropriate funding classification -- hospital insurance (HI) or supplemental medical insurance (SMI). In selected cases, the allocation cannot be determined from FISS system reports and the amounts are allocated using the ratio of the dollar value of inpatient and outpatient claims identified on the Create Claim File Control Report (FISS Report #7859R01) that is summarized on section 500.5.

c. Review the Net Disbursements Check lines below reference line 16-14. The amounts on those lines must be ZERO; research any differences that are identified and make corrections to any of the amounts entered in a. above

d. Enter financial information that is not available from FISS system reports onto reference lines 17-1 through 18-11 of the electronic spreadsheet (section 500.3).

i. The information for reference lines 17-1 through 17-10 should be obtained from the list of deposits made to the bank account. The labels for each of those lines can be changed in Column B of the electronic spreadsheet (section 500.3) on reference lines 17-1 through 17-10 and the new label will be transferred to the printed schedules.

ii. The information for reference lines 18-1 through 18-11 should be obtained from the bank statements, the manual check listing, the voided and stale-dated check listing, and other manually maintained listings that identify correcting financial transactions for the month. The labels for each of those lines can be changed in Column B of the

electronic spreadsheet (section 500.3) on reference lines 18-1 through 18-11 and the new label will be transferred to the printed schedules.

- 1. The information for reference lines 18-1 through 18-4 can be found on the bank statements or from other bank notification documents.*
 - 2. The information for reference lines 18-5 and 18-6 are available for situations that do not occur on a routine basis.*
 - 3. The information for reference lines 18-7, 18-8, and 18-9 relate to the issuance of manual checks. The amount entered on reference line 18-7 should include all manual checks written except for transfers between the disbursement and time accounts. Enter the transfer red amount on reference line 18-8. Because the transferred amount does not impact total funds expended, the amount is also be entered automatically on reference line 18-7 as a negative number.*
 - 4. The information for reference lines 18-10 and 18-11 relate to voided checks and stale-dated checks for the month.*
- e. The allocation of HI and SMI amounts are automatically determined from the information provided in the FISS system reports for reference lines 1-1 through 16-14. The HI and SMI amounts for reference lines 16-15 through 16-24 are partially determined from FISS system reports and partially through the allocated using the ratio of total inpatient and outpatient claims processed during the payment cycle. Reference lines 17-1 through 18-11 are allocated just using the ratio of the total inpatient and outpatient claims process during the claims payment cycle. Those percentage amounts are calculated on line B-13 of section 500.5 and can be found in cells AT278 (HI) and AU278 (SMI). All cells with a red background were calculated using that allocation method. If contractor personnel can provide a more accurate allocation of HI and SMI amounts for any of those lines, those amounts can be entered into any cell with a red background. The amounts entered will override the allocation formulas.*
- 3. Finalize the standard reconciliation report, print the supporting schedules (sections 500.5 through 500.8), and submit the consolidated monthly report to CMS as part of the monthly contractor financial reports (section 500.4).*

After completing the process outlined in 1. and 2. above, all of the financial information needed to identify total funds expended has been entered into the standard report format. That information is transferred into five standard reports that are used to document the financial information entered onto Form CMS-1522. Those reports are illustrated in sections 500.4 through 500.8 of this instruction.

- a. *After entering all of the financial information in reference lines 1-1 through 18-11 the value of total funds expended has been determined. The next step is to verify that the amount allocated by HI and SMI have been properly completed. As noted above, the standard report format performs most of that process automatically. To determine whether there are any differences in that allocation, review Column J on the electronic spreadsheet and research any entry on the schedule line A-1 through E-33 that is not ZERO. If the schedules are reconciled, all entries in Column J must be ZERO.*
- b. *If the contractor has overridden any of the HI and SMI allocation formulas, extra effort should be made to ensure that the allocation amounts equal the total amount for those categories. Again, the formula in Column J should produce a value of ZERO if the line is in balance.*
- c. *The standard report format in section 500.8 calculates the amounts that are reported on the end of the Form CMS-1522 (i.e. the categorization of total funds expended by payment categories). While the standard report format is able to calculate the total dollar value of retroactive adjustments, and FISS system report #8042R01 provides some allocation of the system processed transactions, there is no standard source that provides a sufficient methodology to allocate the non-system processed transactions by the following reporting category used on Form CMS-1522.*
- i. *Itemization of Retroactive Adjustments
(Form CMS-1522, Page 5)*
- *Lump Sum Interim Rates and Tentative Audit Settlements amounts are obtained from FISS system report #8042R01*
 - *Post Audit Settlements are determined as the difference in the total retroactive adjustment amounts less the lump sum interim rates and tentative audit settlement amounts identified above.*
- ii. *Retroactive Adjustments
(Form CMS-1522, Page 1, Lines 9-11)*
- *Credit Adjustment are obtained from FISS system report #8042R01*
 - *Supplemental Payments are determined as the difference in the total retroactive adjustment amounts less the credit adjustment amounts identified above.*

The total amounts allocated by HI and SMI are calculated using known amounts obtained from FISS system report 8042R01 and the allocation of HI and SMI

using the ratio of total inpatient and outpatient claims processed during the payment cycle.

Overall Summary

The methodology used to identify the number and dollar value of adjudicated claims on the detailed claims data file provided in section 500.1, the FISS systems reports identified in section 500.2, the electronic spreadsheet input schedule in Section 500.3, and the standard report formats provided in sections 500.4 through 500.8 are a systematic approach to reconcile financial activity for each claims payment cycle at Medicare FISS contractors.

The information contained on the schedules provides a standard methodology to validate financial information contained on FISS system reports to the source claims information contained in the detailed claims data file. The methodology outlined above and the information contained on the standard report formats document a standardized approach to calculate and validate the total funds expended at Medicare contractors.

Also, the standard report formats assist in the preparation of a significant portion of the Form CMS-1522. The methodology does not provide information relating to the Funds Drawn from the Treasury presented on lines 1 through 6 of Form CMS-1522, or for the bank reconciliation information presented on Form CMS-1522, Page 2 and 3, Lines 15 through 23.

Due Date

A copy of the schedule illustrated in section 500.4, Total Funds Expended (Net Disbursements and Adjustments to Net Disbursements), must be provided electronically to the appropriate CMS regional office's Associate Regional Administrator for the Division of Medicare Financial Management, by the 15th day of the following month, concurrent with the submission of other Contractor Financial Reports and submitted electronically to 1522recon@cms.gov. All of the schedules illustrated in sections 500.4 through 500.8 should be retained to support the information submitted to the appropriate CMS regional office.

500.1 – Identification and summarization of Detailed Claims Data Records for Use in the Financial Reconciliation of Total Funds Expended to Fiscal Intermediary Shared System Reports

(Rev. 20, 08-01-03)

The FISS Systems Maintainer will generate a detailed claims data file for each FISS contractor's payment cycle, produced from FISS Job #XXXX0054X. During claims processing, the FISS system maintains a record of all claims processed during the payment cycle, including both adjudicated and non-adjudicated claims. Adjudicated claims include all PIP and non-PIP reimbursement claims, and rejected and denied claims that can be processed by FISS. The non-adjudicated claims include demonstration claims, claims that could not be processed and must be returned to either the provider or the Quality Improvement Organization (QIO), and other exception claims.

The FISS Systems Maintainer will identify only those adjudicated claims that appear on remittance advices and that are identified on FISS Report #7859R01, and will record those claims records onto a detailed claims data file.

The FISS Systems Maintainer will provide an independent report that shows the total number of records on the electronic file and the total dollar value for each of the following fields from FISS Report #7859R01:

Claims Records Out/Paid - Inpatient

Claims Records Out/Paid - Outpatient

Claims Records Out/Modified - Inpatient

Claims Records Out/Modified - Outpatient

Error Records Out/Paid – Inpatient

Error Records Out/Paid - Outpatient

The fiscal intermediary will obtain the detailed claims data file and the summary report from the system maintainer for use in the financial reconciliation of total funds expended that is reported on Form CMS-1522 each month. The fiscal intermediary will retain the detailed data file and the summary report for each payment cycle in order to document the information entered onto the standard electronic spreadsheet and, when required, for use and review by CMS and other audit personnel.

500.2 – Using the Electronic Spreadsheet to Complete the Reconciliation of the Detailed Claims Data File to Fiscal Intermediary Shared System Reports.

(Rev. 20, 08-01-03)

This section describes the methodology to use the electronic spreadsheet (Section 500.3) and identifies the primary FISS system reports needed to complete the financial reconciliation.

The electronic spreadsheet (Exhibit 1) consists of two pages – PrintMenu and Reconciliation. Each of those pages is protected to ensure that the user cannot write over any formulas or linked areas of the spreadsheet. The electronic spreadsheet was created in Microsoft® Excel 2000 and macros must be enabled. When the spreadsheet is loaded, you should receive a message concerning macros. You must 'Enable Macros' for the automatic printing capability to work properly. Following are some general rules to follow when using the electronic spreadsheet.

PrintMenu

This page contains two basic functions: (1) identifying and filling in the cycle dates, and (2) printing the cycle and monthly reports.

- 1. Cycle Dates. Generally, payment cycle dates are consistent throughout the year (i.e., they occur on the same calendar day(s) each week). Consequently, the actual dates can be determined automatically. At the top of the 'PrintMenu' enter the calendar year as a 4-digit number in block 'I4' and enter the month as a 1- or 2-digit number in block 'I5'. In blocks 'I2' through 'O2' enter an 'X' for each payment cycle day during the week. The monthly cycles and the cycle payment dates will automatically be identified on the left side of the screen in blocks 'A1' thru 'D32', including leap years. Those cycle dates will also be entered onto the top of the cycle columns on the 'Reconciliation' spreadsheet.*
- 2. Printing Reports. The standard format reconciliation reports should be printed after each cycle to document the cycle information and the reconciliation process. Pressing the left mouse button when the cursor is positioned over one of the buttons on the 'PrintMenu' screen and the cursor appears as a pointing hand can print the reports. There are two types of buttons for printing the reports.
 - a. Cycle XX (Green text on Gray background). There are 31 buttons in the center of the screen that will print the five reports for each cycle. The spreadsheet will accommodate up to 31 daily cycles for each month. When selected, the report will print the information in Columns A thru G plus the data in the column for the selected cycle. Each report will provide the 'Total Amount to Date' plus the selected Cycle columns. Because there is only one 'Total Amount to Date' column, it will change after the data for each cycle is entered.*
 - b. Monthly Reports (Red/Blue text on Gray background) – There are six buttons on the right side of the screen that will print either all five of the monthly reports (Red text button) or each of the reports separately (Blue text buttons). The monthly reports will print the information in Columns A thru J that include the total amounts for the month, the allocation by HI and SMI, and the Zero Check field.**

Reconciliation

The reconciliation spreadsheet is the where most of the data is entered to complete the financial reconciliation of the Form CMS-1522. As noted at the top of the page, only enter data in designated cells and avoid entering data in selected unprotected cells unless you are sure you want to overwrite the standard formulas. All cells with formulas or transferred data are locked to prevent overwriting, except those with a red background. Those cells contain formulas but if the use has more accurate information, those formulas can be overwritten.

To complete the reconciliation, information from standard FISS system reports is entered into a common data input area of the Reconciliation spreadsheet (see section 500.3). The data input area is located on lines 8 thru 164 the electronic spreadsheet in columns L through AP. The information for individual reports is grouped together for easy input and is identified by references line numbers (found in Column A of the electronic spreadsheet) that begin with a number (for example, FISS Report #7859R01 information is found on reference line numbers 2-1 thru 2-12). The standard FISS reports or other source documents used in the financial reconciliation, including the reference line numbers, are identified in the following table.

1-1 thru 1-2	Claims Payment File Tape Summarization
2-1 thru 2-12	FISS #7859R01 - Claim File Control Report
3-1 thru 3-4	FISS #7859R02 - Claim File Control Report
4-1 thru 4-5	FISS #8074R01 - Claim Payment Update Report - Inpatient
5-1 thru 5-5	FISS #8074R02 - Claim Payment Update Report - Outpatient
6-1 thru 6-22	FISS #8014R01 - Financial Summary Report
7-1	FISS #8015R01 - Part A - Penalty Withholding Report
8-1	FISS #8015R02 - Part B - Penalty Withholding Report
9-1 thru 9-1	FISS #8015R05 - Part A - Accelerated Payment Withholding Report
10-1 thru 10-2	FISS #8015R06 - Part B - Accelerated Payment Withholding Report
11-1 thru 11-2	FISS #8019R01 - Disbursement Control Account
12-1 thru 12-2	FISS #8034R01 - Cash Receipts Journal
13-1 thru 13-4	FISS #8036R01 - Cash Disbursements Journal
14-1 thru 14-7	FISS #8037R01 - Monthly Benefits Reconciliation Update
15-1 thru 15-2	FISS #8037R02 - Monthly Benefits Reconciliation Update
16-1 thru 16-24	FISS #8042R01 – Form CMS-1522 Update Report
17-1 thru 17-10	List of Daily Deposits for the Month
	Bank Statements – Time Account, Disbursement Account, Concentration Account
	Bank Reconciliation
18-1 thru 18-11	List of Manual Checks Issued During the Month
	List of Voided and State-Dated Checks
	List of Other Financial Adjustment Transactions Occurring During the Month

Following are some general rules for using the electronic spreadsheet (Exhibit 1).

1. Entering Data. All data must be entered into a “data entry area” that has references in Column A that are all numeric (lines 1-1 thru 18-11). Those amounts are transferred directly into the reconciliation reports (lines A-1 thru E-57).

Consequently, you must enter data into each cell directly. Do not copy and paste the amounts to different cells, doing so will transfer the link to the reconciliation reports and invalidate the process. If you make an error in a cell, edit it using the F2 function key, delete the entry, or re-enter the correct amount directly.

- 2. Source FISS System Reports. Column B identifies the source FISS system report for the data to be entered on each line of the “data entry area” on reference lines 1-1 thru 18-11. Column B identifies the primary source FISS system report and alternate sources for the same data on each line of the reconciliation reports on reference lines A1 thru E-57.*
- 3. BLUE Background Cells. Enter financial data only in spreadsheet cells that have a BLUE background. Cycles 1 thru 31 are in Columns L thru AP, respectively. Those lines will have references in Column A that are all numeric (1-1 thru 18-11).*
- 4. GRAY Background Cells. Do not enter financial data in spreadsheet cells that have a GRAY background. Those cells transfer data from other cells and the formulas in those cells cannot be changed without affecting the reconciliation process.*
- 5. RED Background Cells. Data in spreadsheet cells with a RED background contain formulas that allocate total amounts by HI and SMI using the ratio of Inpatient to Outpatient claims paid to date for the month. Unlike the formulas in spreadsheet cells with GRAY backgrounds that are locked, the formulas in the spreadsheet cells with RED backgrounds are unlocked and can be overwritten. Only write over those formulas in those cells if you have more accurate HI/SMI amounts that differ significantly from the amounts calculated by the spreadsheet formulas and only during the end of month processing.*
- 6. GREEN Background Cells. Spreadsheet cells with a GREEN background are check fields to ensure that the data entered from one FISS system report reconciles with data entered from other FISS system reports into the data entry section. In all cases, the amount must be zero or the financial reconciliation will be unreconciled.
 - a. Spreadsheet lines 43, 44, 45, and 48 verify the accuracy of the claims processing tape file reconciliation. Any amounts other than zero indicate that there is an imbalance between the tape and the FISS system report. Those amounts are also shown on reference lines B-29, B-30, B-32, and B-45 on the reconciliation report.*
 - b. Spreadsheet lines 122 verify the accuracy of the net disbursements using the total of checks and EFT transactions and comparing it to other FISS system reports (principally the 8014R01 report). That amount is also shown on reference line A-34 on the reconciliation report.*
 - c. Reference lines C-15, C-16, and C-17 on the reconciliation report verify the accuracy of the Non-PIP payment amounts used in the financial reconciliation**

Section 500.3 - Electronic Spreadsheet Input Schedule

(Rev. 20, 08-01-03)

This section is an illustration of the electronic spreadsheet (Exhibit 1) that will be used to input selected financial information from the claims processed file and FISS reports.

Reconciliation of CMS Form 1522 Total Funds Expended and Supporting Lead Schedules

Section 500.3 - Electronic Spreadsheet - Input Schedule

Only Enter Financial Data in blocks that have a BLUE background (Cycle 1 is in Column L)

Do NOT enter Financial Data in blocks that have a GREY background - these are calculated fields)

RED blocks contain formulas that allocate totals to HI and SMI based on the ratio of Inpatient/Outpatient Claims Paid
However, RED blocks can be overwritten - but do so only if actual HI/SMI amounts are known

FISS Report #		Cycle Date	Cycle 1	Cycle 2	Cycle 3	Cycle 4
			9/4/2001	9/11/2001	9/18/2001	9/25/2001
1-1		+ Total Amount - Detail Claims Data File	62,682,430.97	62,752,137.73	57,271,950.82	95,276,197.90
1-2		+ Total Claims - Detail Claims Data File	45,001	41,778	37,076	73,419
2-1	7859R01	+ Claims Records Out/Paid - Inpatient Amount	54,569,938.68	44,760,195.57	50,553,146.01	75,746,121.25
2-2	7859R01	+ Claims Records Out/Paid - Outpatient Amount	8,091,428.84	7,980,945.51	6,714,513.47	19,490,021.41
2-3	7859R01	+ Claims Records Out/Modified - Inpatient Amount	19,442.45	6,999.79	533.07	29,783.40
2-4	7859R01	+ Claims Records Out/Modified - Outpatient Amount	1,621.00	3,999.86	3,504.97	10,357.30
2-5	7859R01	+ Error Records Out/Paid - Inpatient Amount	-	-	-	-
2-6	7859R01	+ Error Records Out/Paid - Outpatient Amount	-	-	-	-
2-7	7859R01	+ Claims Records Out/Paid - Inpatient Claims	10,428	8,143	10,116	16,016
2-8	7859R01	+ Claims Records Out/Paid - Outpatient Claims	34,552	33,618	26,948	57,364
2-9	7859R01	+ Claims Records Out/Modified - Inpatient Claims	8	2	2	7
2-10	7859R01	+ Claims Records Out/Modified - Outpatient Claims	13	15	9	30
2-11	7859R01	+ Error Records Out/Paid - Inpatient Claims	-	-	-	-
2-12	7859R01	+ Error Records Out/Paid - Outpatient Claims	-	-	-	-
3-1	7859R02	+/- Transaction Value DROPPED 7859R02 Report	-	-	-	-
3-2	7859R02	+/- Transaction Value ADDED to 7859R02 Report	-	-	(253.30)	85.46
3-3	7859R02	+/- Claim Transactions DROPPED 7859R02 Report	-	-	-	-
3-4	7859R02	+/- Claim Transactions ADDED to 7859R02 Report	-	-	(1)	(2)
4-1	8074R01	+ PIP Reimbursements - Part A	16,082,345.79	10,561,393.45	24,515,686.76	21,318,223.87
4-2	8074R01	+ Non-PIP Reimbursements - Part A	38,876,529.44	34,263,000.78	26,360,306.40	54,423,239.69
4-3	8074R01	+ IME / Outliers - Part A	369,494.10	57,201.87	322,314.08	(34,441.09)
4-4	8074R01	+ Hemophilia - Part A	-	-	-	-
4-5	8074R01	+ Inpatient Interest - Part A	972.71	2,682.12	1,396.84	812.03
5-1	8074R02	+ PIP Reimbursements - Part B	-	-	-	-
5-2	8074R02	+ Non-PIP Reimbursements - Part B	8,093,049.84	7,984,945.37	6,718,018.44	19,500,378.71
5-3	8074R02	+ IME / Outliers - Part A	-	-	-	-
5-4	8074R02	+ Hemophilia - Part A	-	-	-	-
5-5	8074R02	+ Outpatient Interest - Part B	191.45	257.81	171.33	120.06
Table Reconciliation Check - Dollar Value of Claims (Table and System Reports)						
✓	Check lines 1-1, 2-1 thru 2-6, 3-1 thru 3-2 if not ZERO =>		-	-	-	-
✓	Check lines 1-1, 3-1 thru 3-2, 4-1 thru 4-5, 5-1 thru 5-5 if not ZERO =>		-	-	-	-
✓	Check lines 2-1 thru 2-6, 4-1 thru 4-5, 5-1 thru 5-5 if not ZERO =>		-	-	-	-
Table Reconciliation Check - Number of Claims (Table and System Report)						
✓	Check line 1-2, 2-7 thru 2-12, 3-3 thru 3-4 if not ZERO =>		-	-	-	-
6-1	8014R01	+ PIP Payments at 100%	-	34,264,981.00	-	35,303,181.00
6-2	8014R01	+ Pass Thru Payments at 100%	-	1,065,417.00	-	1,065,417.00
6-3	8014R01	+ Claim Payments at 100%	46,969,951.48	42,248,407.30	33,080,828.34	73,938,838.03
6-4	8014R01	+ Release of Penalty	18,677.43	-	18,694.10	462.04
6-5	8014R01	+ Settlement Payment (including Interest)	1,383,492.00	3,156,604.81	3,087,812.00	3,123,894.98
6-6	8014R01	+ Claims Accounts Receivable - HI	114,020.92	9,263.33	28,838.83	41,699.58
6-7	8014R01	+ Claims Accounts Receivable - SMI	38,768.28	5,501.14	23,096.89	4,391.31
6-8	8014R01	+ Accelerated Payments	-	-	-	-
6-9	8014R01	+ Refund Provider Payments	136,939.06	22,788.23	32,426.65	10,183.44
6-10	8014R01	+ Refund Other Payee Payments	-	-	-	-
6-11	8014R01	+ Claim Interest Payments	1,164.16	2,939.93	1,568.17	932.09
6-12	8014R01	+ Other Payee Payments	-	-	-	-
6-13	8014R01	- PIP Payment Discount	-	-	-	-
6-14	8014R01	- Pass Thru Payment Discount	-	-	-	-
6-15	8014R01	- Claims Payment Discount	-	-	-	-
6-16	8014R01	- Penalty Withholdings	-	-	-	-
6-17	8014R01	- Settlement Withholdings (including Interest)	(6,792.97)	(229,804.98)	(57,927.77)	(329,811.79)
6-18	8014R01	- Claims Accounts Receivable Withholdings - HI	(71,921.49)	(95,748.64)	(97,434.34)	(402,734.64)
6-19	8014R01	- Claims Accounts Receivable Withholdings - SMI	(15,979.83)	(41,029.21)	(5,058.78)	(120,485.51)
6-20	8014R01	- Accelerated Payment Withholdings	(2,601.22)	(11,283.32)	(11,390.46)	(48,265.92)
6-21	8014R01	- ESRD Network Reduction	(372.20)	(481.15)	(2,503.50)	(15,219.63)
6-22	8014R01	- Penalty Recoupment	-	-	-	-
7-1	8015R01	+ Penalty Withholding Released - Part A	6,987.96	-	17,304.62	241.64
8-1	8015R02	+ Penalty Withholding Released - Part B	11,689.47	-	1,389.48	220.40
9-1	8015R05	+ Accelerated Payments - Part A	-	-	-	-
9-2	8015R05	- Accelerated Payment Withholdings - Part A	-	-	-	-

**Reconciliation of CMS Form 1522
Total Funds Expended and Supporting Lead Schedules**

			Cycle 1	Cycle 2	Cycle 3	Cycle 4
10-1	8015R06	+ Accelerated Payments - Part B				
10-2	8015R06	- Accelerated Payment Withholdings - Part B				
11-1	8019R01	+ System Checks Issued	2,618,695.59	6,071,189.04	1,987,293.95	4,719,338.86
11-2	8019R01	+ EFTs Issued	46,046,659.03	75,326,396.40	34,113,656.18	107,852,322.12
12-1	8034R01	+/- Total Overpayment Interest Received	(794.63)	(794.93)	(794.93)	(794.93)
12-2	8034R01 (prior cycle)	+/- Total Overpayment Interest Received		(794.93)	(794.93)	(794.93)
13-1	8036R01	+ Part A Settlement (excluding Interest)	1,313,242.16	4,285,699.01	7,350,460.01	10,181,759.68
13-2	8036R01 (prior cycle)	+ Part A Settlement (excluding Interest) - Prior Cycle		1,313,242.16	4,285,699.01	7,350,460.01
13-3	8036R01	+ Part B Settlement (excluding Interest)	(1,267.00)	89,084.00	14,710.00	(48,217.28)
13-4	8036R01 (prior cycle)	+ Part B Settlement (excluding Interest) - Prior Cycle		(1,267.00)	89,084.00	14,710.00
14-1	8037R01	+ Hospital Insurance	54,968,875.23	44,824,354.23	50,875,993.16	75,741,263.58
14-2	8037R01	+ Supplemental Medical Insurance	8,093,049.84	7,994,945.37	6,718,018.44	19,500,376.71
14-3	8037R01	+ PIP Claims	16,082,345.79	10,561,393.45	24,615,686.76	21,318,223.87
14-4	8037R01	- Suspended Claim Payment Withheld - Part A	(2,291.20)	(222,724.09)	(54,574.13)	(306,578.76)
14-5	8037R01	- Suspended Claim Payment Withheld - Part B	(4,501.77)	(7,080.89)	(3,353.64)	(21,232.04)
14-6	8037R01	+ Suspended Payment Released - Part A	6,987.96	-	17,304.62	241.64
14-7	8037R01	+ Suspended Payment Released - Part B	11,689.47	-	1,389.48	220.40
15-1	8037R02	- Claims Timeliness Interest Received - Total	(1,095.46)	(374.62)	(576.29)	(315.95)
15-2	8037R02	+ Claims Timeliness Interest Paid - Total	2,364.05	1,248.04	1,445.19	799.10
16-1	8042R01	- Overpayment Interest Recovered - Part A	(1,199.58)	(1,831.98)	(9.34)	(76,846.85)
16-2	8042R01	+ Overpayment Interest Paid - Part A				28,531.28
16-3	8042R01	+ Claims Timeliness Interest Recovered - Part A	(1,055.85)	(283.90)	(562.80)	(271.09)
16-4	8042R01	+ Claims Timeliness Interest Paid - Part A	2,028.58	2,976.02	1,959.64	1,063.12
16-5	8042R01	- Overpayment Interest Recovered - Part B		(119.70)		(768.00)
16-6	8042R01	+ Overpayment Interest Paid - Part B				2,448.52
16-7	8042R01	- Claims Timeliness Interest Recovered - Part B	(38.61)	(80.72)	(13.49)	(14.95)
16-8	8042R01	+ Claims Timeliness Interest Paid - Part B	231.06	336.53	184.82	154.92
16-9	8042R01	+ Total Benefits - Part A - Chronic Renal Disease	585,328.43	467,713.03	360,701.83	659,162.75
16-10	8042R01	+ Total Benefits - Part A - Disabled	3,001,226.27	3,884,856.20	3,112,109.57	5,204,337.30
16-11	8042R01	+ Total Benefits - Part A - Premium Paying Enrollees	14,603.76	27,708.02	-	28,730.90
16-12	8042R01	+ Total Benefits - Part B - Chronic Renal Disease	170,826.17	251,735.96	399,867.99	1,792,101.58
16-13	8042R01	+ Total Benefits - Part B - Disabled	1,254,140.11	1,222,364.19	1,105,671.44	3,209,864.89
16-14	8042R01	+ Total Benefits - Part B - Premium Paying Enrollees	63,041.79	52,121.20	56,430.28	158,298.62
Check the entries on Lines 6-1 through 16-14 If this is not ZERO =>						
Itemization of Retroactive Adjustments (As Reported by FISS)						
16-15	8042R01	Lump Sum Interim Payments - Part A	1,372,034.00	1,878,407.00	2,934,862.00	2,467,353.43
16-16	8042R01	Tentative Settlements - Part A	(23,340.00)			
16-17	8042R01	Post Audit Settlement - Part A	(210,451.88)	(208,081.15)	(215,521.50)	382,746.24
16-18	8042R01	Lump Sum Interim Payments - Part B				69,304.52
16-19	8042R01	Tentative Settlements - Part B	215.00			
16-20	8042R01	Post Audit Settlement - Part B	2,396.00	82,514.00	(95,829.00)	(132,931.80)
Source of Benefit - Retroactive Adjustments (As Reported by FISS)						
16-21	8042R01	Credit Adjustments - Part A	(249,528.59)	(1,418,296.15)	(453,940.50)	(1,074,173.33)
16-22	8042R01	Supplemental Payments - Part A	1,384,759.00	3,085,622.00	3,172,281.00	3,904,873.00
16-23	8042R01	Credit Adjustments - Part B	(1,611.00)	(4,310.00)	(162,595.00)	(194,265.80)
16-24	8042R01	Supplemental Payments - Part B	4,222.00	96,824.00	66,707.00	131,039.52
17-1	Deposit Summary	- MSP - Medicare Secondary Payer	(43,595.32)	(111,935.43)	(919,129.91)	(24,609.71)
17-2	Deposit Summary	- Credit Balance		(4,647.00)		
17-3	Deposit Summary	- 2781A				
17-4	Deposit Summary	- 2781B - Tentative Settlements				
17-5	Deposit Summary	- 2781C - Final Settlements	(521,884.00)	(40,543.00)	(15,827.75)	(335,412.00)
17-6	Deposit Summary	- 2781 - Other PIP	(832,808.00)			
17-7	Deposit Summary	- Interest (A & B)				
17-8	Deposit Summary	- Claims Refund				(5,552.82)
17-9	Deposit Summary	- Fraud & Abuse				
17-10	Deposit Summary	- Other & 2763				
18-1	Bank or Schedule	- Returned EFTs - Voided (posted to Bank Account)				
18-2	Bank or Schedule	+ Returned Deposit Items				
18-3	Bank or Schedule	+/- Other Miscellaneous Debits				
18-4	Bank or Schedule	+/- Other Miscellaneous Credits				
18-5	Bank or Schedule	+/- Other Financial Adjustments				
18-6	Bank or Schedule	+/- Correction for Prior Month Error				
18-7	Bank or Schedule	+ Manual Checks & Wires		868.61		35.08
18-8	Bank or Schedule	+ Manual Check - Transfer to Time Account				
18-9	Bank or Schedule	- Manual Check - Receipt into Time Account				
18-10	Bank or Schedule	- Stale Dated Checks				
18-11	Bank or Schedule	- Voided Checks				

Prepared by: _____

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Reviewed by: _____

Section 500.4 – Total Funds Expended (Net Disbursements and Adjustments to Net Disbursements)

(Rev. 20, 08-01-03)

This section calculates the total system and non-system payments that equate to the Total Funds Expended amount report on the Form CMS-1522. It also documents the source FISS system report used in determining the amounts to report. This standard reconciliation format is the only document required to be submitted to CMS, in addition to monthly financial reports (Form CMS-1522).

Reconciliation of CMS Form 1522 Total Funds Expended and Supporting Lead Schedules

FISS Report #	Cycle Date	Cycle 1 09/04/2001	Cycle 2 09/11/2001	Cycle 3 09/18/2001	Cycle 4 09/25/2001	
Section 500.4 - Total Funds Expended (Net Disbursements and Adjustments to Net Disb						
A-1	8019R01 8021R01	System Checks Issued	2,518,695.59	5,071,189.04	1,987,293.95	4,719,939.86
A-2	8019R01 8021R02	EFTs Issued	46,046,650.03	75,326,386.40	34,111,656.18	107,852,522.12
A-3	A-1 + A-2	Total System Checks and EFTs	48,565,345.62	80,397,575.44	36,098,950.13	112,572,461.98
A-4	Tape, 7859R01 / R02	Detail Claims Data File Amounts	62,682,430.97	52,752,137.73	57,271,697.52	95,276,283.36
A-5	8074R01	Outlier Payments	369,494.10	57,201.87	322,314.08	(34,441.09)
A-6	8074R01	Hemophilia	-	-	-	-
A-7	A-4 + A-5 + A-6	Total Reimbursements Plus Outliers	63,051,925.07	52,809,339.60	57,594,011.60	95,241,842.27
A-8	Line 2-2 & 2-3	PIP Claims Processed	(16,082,345.79)	(10,561,393.45)	(24,515,686.76)	(21,318,223.87)
A-9	8074R01	Non-PIP Payments	46,969,579.28	42,247,946.15	33,078,324.84	73,923,618.40
Admittance Advice Debits & Credits						
A-10	8042R01 8037R02	Claim Interest Recovered	(1,095.46)	(374.62)	(576.29)	(315.95)
A-11	8042R01 8037R02	Claim Interest Paid	2,259.62	3,314.55	2,144.46	1,248.04
A-12	A-10 + A-11	Net Claim Interest Payments	1,164.16	2,939.93	1,568.17	932.09
A-13	A-9 + A-12	Total Claims Debits & Credits	46,970,743.44	42,250,886.08	33,079,893.01	73,924,550.49
A-14	8014R01 8037R02	PIP Payments at 100%	-	34,264,981.00	-	35,303,181.00
A-15	8014R01 8037R02	PIP Payment Discount	-	-	-	-
A-16	8014R01 8037R02	Pass Thru Payments at 100%	-	1,065,417.00	-	1,065,417.00
A-17	8014R01 8037R02	Pass Thru Payment Discount	-	-	-	-
A-18	8014R01 8037R02	Settlement Payment (including Interest)	1,383,492.00	3,156,604.81	3,087,812.00	3,123,894.98
A-19	8014R01 8037R02	Settlement Withholdings (including Interest)	(71,921.49)	(95,748.64)	(97,434.34)	(402,734.64)
A-20	8015R05 8015R06	Accelerated Payments	-	-	-	-
A-21	8014R01 8037R02	Accelerated Payment Withholdings	-	-	-	-
A-22	8014R01 8037R01	Claims Accounts Receivable - HI	114,020.92	9,263.33	28,838.83	41,699.58
A-23	8014R01 8037R01	Claims Accounts Receivable Withholdings - HI	(15,979.83)	(41,029.21)	(5,058.78)	(120,485.51)
A-24	8014R01 8037R01	Claims Accounts Receivable - SMI	38,768.28	5,501.14	23,096.89	4,391.31
A-25	8014R01 8037R01	Claims Accounts Receivable Withholdings - SMI	(2,601.22)	(11,283.32)	(11,390.46)	(48,265.92)
A-26	8014R01 8037R01	Release of Penalty	18,677.43	-	18,694.10	462.04
A-27	8014R01 8037R01	Penalty Withholdings	(6,792.97)	(229,804.98)	(57,927.77)	(329,811.79)
A-28	8015R01 8015R02	Penalty Recoupment	-	-	-	-
A-29	8014R01 8048R01	Refund Provider Payments	136,939.06	22,788.23	32,426.65	10,163.44
A-30	8014R01 8060R01	Refund Other Payee Payments	-	-	-	-
A-31	8014R01 8033R01	Other Payee Payments	-	-	-	-
A-32	A-14 thru A-31	Total non-Claims Debits & Credits	1,594,602.18	38,146,689.36	3,019,057.12	38,647,911.49
A-33	A-13 + A-32	Net Disbursements	48,565,345.62	80,397,575.44	36,098,950.13	112,572,461.98
A-34	A-3 - A-33	PROOF Total Payments = Net Disbursements	-	-	-	-

Reconciliation of CMS Form 1522
Total Funds Expended and Supporting Lead Schedules

FISS Report #	Cycle Date	Total	HI	SMI	ZERO	
Section 500.4 - Total Funds Expended (Net Disbursements and Adjustments to Net Disbursements)						
A-35	A-33	Net Disbursements	277,634,333.17	235,376,449.15	42,257,884.02	-
<i>Receipts Providers & Beneficiaries</i>						
A-36	Deposit Summary	- MSP - Medicare Secondary Payer	(499,260.37) *	(420,460.79)	(78,799.58)	-
A-37	Deposit Summary	- Credit Balance	(4,647.00) *	(3,913.55)	(733.45)	-
A-38	Deposit Summary	- 2781A	-	-	-	-
A-39	Deposit Summary	- 2781B - Tentative Settlements	-	-	-	-
A-40	Deposit Summary	- 2781C - Final Settlements	(913,666.75) *	(769,460.32)	(144,206.43)	-
A-41	Deposit Summary	- 2781 - Other PIP	(892,806.00) *	(751,892.08)	(140,913.92)	-
A-42	Deposit Summary	- Interest (A & B)	-	-	-	-
A-43	Deposit Summary	- Claims Refund	(5,552.82) *	(4,676.40)	(876.42)	-
A-44	Deposit Summary	- Fraud & Abuse	-	-	-	-
A-45	Deposit Summary	- Other & 2783	-	-	-	-
A-46	A-36 thru A-45	Total Deposits	(2,315,932.94)	(1,950,403.14)	(365,529.80)	-
<i>Other Bank and Check Related Adjustments</i>						
A-47	Bank or Schedule	- Returned EFTs - Voided (posted to Bank Account)	-	-	-	-
A-48	Bank or Schedule	+ Returned Deposit Items	-	-	-	-
A-49	Bank or Schedule	+/- Other Miscellaneous Debits	-	-	-	-
A-50	Bank or Schedule	+/- Other Miscellaneous Credits	-	-	-	-
A-51	Bank or Schedule	+/- Other Financial Adjustments	-	-	-	-
A-52	Bank or Schedule	+/- Correction for Prior Month Error	-	-	-	-
A-53	Bank or Schedule	+ Manual Checks & Wires	933.59 *	786.24	147.35	-
A-54	Bank or Schedule	+ Manual Check - Transfer to Time Account	-	-	-	-
A-55	Bank or Schedule	- Manual Check - Receipt into Time Account	-	-	-	-
A-56	Bank or Schedule	- Stale Dated Checks	-	-	-	-
A-57	Bank or Schedule	- Voided Checks	-	-	-	-
A-58	A-47 thru A-57	Total Other Adjustments	933.59	786.24	147.35	-
A-59	A-58 + A-46	Total Adjustments to Net Disbursements	(2,314,999.35)	(1,949,616.90)	(365,382.45)	-
A-60	A-33 + A-59	Total Funds Expended	275,319,333.82	233,426,832.25	41,892,501.57	-

Prepared by: _____

Printed on 12/19/2002 at 9:26 AM

Reviewed by: _____

500.5 -- Reconciliation of Detailed Claims Data File to FISS System Reports

(Rev. 20, 08-01-03)

This section shows the reconciliation of the claims process tape file to the FISS system reports and identifies the transactions used in reconciling those two amounts.

Reconciliation of CMS Form 1522 Total Funds Expended and Supporting Lead Schedules

FISS Report #	Cycle Date	Total	HI	SMI	ZERO
Section 500.5 - Reconciliation of Claims Processed Tape File to FISS System Reports					
Paid Claims Tape Summary (Value of Claims)					
B-1	Tape	Totals Claims Paid Tape	267,982,717.42		
B-2	7859R02	+ Transactions DROPPED 7859R02 Report	-		
B-3	7859R02	- Transactions ADDED to 7859R02 Report	(167.84)		
B-4	B-1 thru B-3	Net Total Paid Claims	267,982,549.58	225,686,157.22	42,296,392.36
FISS Report #MAFD7859R01 - Create Claim File Control Report					
Claims Records Out/Paid					
B-5	7859R01	Inpatient	225,629,401.51	225,629,401.51	-
B-6	7859R01	Outpatient	42,276,909.23		42,276,909.23
Claims Records Out/Modified					
B-7	7859R01	Inpatient	56,755.71	56,755.71	-
B-8	7859R01	Outpatient	19,483.13		19,483.13
Error Records Out/Paid					
B-9	7859R01	Inpatient	-	-	-
B-10	7859R01	Outpatient	-	-	-
B-11	B-5 + B-7 + B-9	Total Inpatient	225,686,157.22	225,686,157.22	-
B-12	B-6 + B-8 + B-10	Total Outpatient	42,296,392.36		42,296,392.36
B-13	B-11 + B-12	Total Create Claim File Control Report	267,982,549.58	225,686,157.22	42,296,392.36
Basis of HI/SMI Split					
FISS Report #MAFD8074R01/-2 - Claim Payment Update Report - Inpatient/Outpatient					
Inpatient					
B-14	8074R01	PIP Reimbursements	72,477,649.87	72,477,649.87	-
B-15	8074R01	Hemophilia	-	-	-
B-16	8074R01	Non-PIP Reimbursements	153,923,076.31	153,923,076.31	-
B-17	B-14 thru B-16	Total Inpatient	226,400,726.18	226,400,726.18	-
Outpatient					
B-18	8074R02	PIP Reimbursements	-	-	-
B-19	8074R02	Hemophilia	-	-	-
B-20	8074R02	Non-PIP Reimbursements	42,296,392.36		42,296,392.36
B-21	B-18 thru B-20	Total Outpatient	42,296,392.36		42,296,392.36
Subtotals					
B-22	B-14 + B-18	PIP Reimbursements	72,477,649.87	72,477,649.87	-
B-23	B-15 + B-19	Hemophilia	-	-	-
B-24	B-16 + B-20	Non-PIP Reimbursements	196,219,468.67	153,923,076.31	42,296,392.36
B-25	B-22 + B-24	Subtotal - Before Exclusions	268,697,118.54	226,400,726.18	42,296,392.36
B-26	8074R01 8074R02	- Total IME / Outliers (Part A & B)	(714,568.96)	(714,568.96)	-
B-27	8074R01 8074R02	- Total Hemophilia (Part A & B)	-	-	-
B-28		Adjusted Total Claim Payment Report	267,982,549.58	225,686,157.22	42,296,392.36
Calculated Differences					
B-29	B-4 - B-13		-	-	-
B-30	B-4 - B-28		-	-	-
B-31	B-13 - B-28		-	-	-
Paid Claims Tape Summary (Number of Claims)					
B-32	Tape	Totals Claims Paid Tape	197,274		
B-33	7859R02	+ Transactions DROPPED 7859R02 Report	-		
B-34	7859R02	- Transactions ADDED to 7859R02 Report	(3)		
B-35	B-32 thru B-34	Net Total Paid Claims	197,271	44,722	152,549
FISS Report #MAFD7859R01 - Create Claim File Control Report					
Claims Records Out/Paid					
B-36	7859R01	Inpatient	44,703	44,703	-
B-37	7859R01	Outpatient	152,482		152,482
Claims Records Out/Modified					
B-38	7859R01	Inpatient	19	19	-
B-39	7859R01	Outpatient	67		67
Error Records Out/Paid					
B-40	7859R01	Inpatient	-	-	-
B-41	7859R01	Outpatient	-	-	-
B-42	B-36 + B-38 + B-40	Total Inpatient	44,722	44,722	-
B-43	B-37 + B-39 + B-41	Total Outpatient	152,549		152,549
B-44	B42 + B43	Total Create Claim File Control Report	197,271	44,722	152,549
B-45	B-35 - B-44	Calculated Difference	-	-	-

500.6 - Reconciliation of Non-PIP Payments on FISS System Reports

(Rev. 20, 08-01-03)

The non-PIP payments are identified on various FISS system reports and this section reconciles those amounts to ensure that the amounts are equal and consistent among those reports. The non-PIP payment amounts are a key amount used in the calculation for Total Funds Expended identified in Section 500.4 above.

Reconciliation of CMS Form 1522 Total Funds Expended and Supporting Lead Schedules

FISS Report #	Cycle Date		Total	HI	SMI	ZERO
Section 500.6 - Reconciliation of Non-PIP Payments on FISS System Reports						
C-1	B-17	Reimbursements - Inpatient	226,400,726.18	226,400,726.18		-
C-2	8074R01	- PIP Reimbursements - Inpatient	(72,477,649.87)	(72,477,649.87)		-
C-3	8037R01 - 8074R01	- PIP Reimbursements - Reconciling Amount	-	-		-
C-4	C-1 thru C-3	Non-PIP Reimbursements - Inpatient	153,923,076.31	153,923,076.31		-
C-5	8074R02	Non-PIP Reimbursements - Outpatient	42,296,392.36		42,296,392.36	-
C-6	C-4 + C-5	Total Non-PIP Payments	196,219,468.67	153,923,076.31	42,296,392.36	-
C-7	8014R01	Claim Payments at 100%	196,238,025.15	153,923,076.31	42,314,948.84	-
C-8	8014R01	- ESRD Network Reduction	(18,556.48)		(18,556.48)	-
C-9	8014R01	- Claims Payment Discount	-	-	-	-
C-10	C-7 thru C-9	Total Non-PIP Payments	196,219,468.67	153,923,076.31	42,296,392.36	-
C-11	8037R01	Hospital Insurance	226,400,726.18	226,400,726.18		-
C-12	8037R01	Supplemental Medical Insurance	42,296,392.36		42,296,392.36	-
C-13	8037R01	- PIP Claims	(72,477,649.87)	(72,477,649.87)		-
C-14	C-11 thru C-13	Total Non-PIP Payments	196,219,468.67	153,923,076.31	42,296,392.36	-
Differences in non-PIP Payments						
C-15	C-6 less C-10		-	-	-	-
C-16	C-6 less C-14		-	-	-	-
C-17	C-10 less C-14		-	-	-	-

500.7 - Reconciliation of Interest Received and Paid on FISS system reports

(Rev. 20, 08-01-03)

The interest amount paid or received for overpayment interest or claims timeliness are identified on various FISS system reports and this section reconciles those amounts to identify any differences. Differences in the interest amounts reported on those FISS system reports have been identified since the implementation of CELIP but those differences should be minor. The financial reconciliation uses the most reliable interest amounts from those different reports. Major differences should be researched and corrective action should be taken if those amounts are not minor.

Reconciliation of CMS Form 1522 Total Funds Expended and Supporting Lead Schedules

FISS Report #	Cycle Date	Total	HI	SMI	ZERO
Section 500.7 - Reconciliation of Interest Received and Paid on FISS System Reports					
Part A					
D-1	8042R01	Overpayment Interest Recovered	(79,886.75)	(79,886.75)	-
D-2	8042R01	Overpayment Interest Paid	28,551.28	28,551.28	-
D-3	D-1 + D-2	Net Overpayment Interest - Part A	(51,335.47)	(51,335.47)	-
D-4	8042R01	Claims Timeliness Interest Recovered	(2,183.64)	(2,183.64)	-
D-5	8042R01	Claims Timeliness Interest Paid	8,047.34	8,047.34	-
D-6	D-4 + D-5	Net Claims Timeliness Interest - Part A	5,863.70	5,863.70	-
Part B					
D-7	8042R01	Overpayment Interest Recovered	(885.70)		(885.70)
D-8	8042R01	Overpayment Interest Paid	2,448.52		2,448.52
D-9	D-7 + D-8	Net Overpayment Interest - Part B	1,562.82		1,562.82
D-10	8042R01	Claims Timeliness Interest Recovered	(178.68)		(178.68)
D-11	8042R01	Claims Timeliness Interest Paid	919.33		919.33
D-12	D-10 + D-11	Net Claims Timeliness Interest - Part B	740.65		740.65
Total					
D-13	D-1 + D-7	Overpayment Interest Recovered	(80,772.45)	(79,886.75)	(885.70)
D-14	D-2 + D-8	Overpayment Interest Paid	30,999.80	28,551.28	2,448.52
D-15	D-13 + D-14	Net Overpayment Interest - Total	(49,772.65)	(51,335.47)	1,562.82
D-16	D-4 + D-10	Claims Timeliness Interest Recovered	(2,362.32)	(2,183.64)	(178.68)
D-17	D-5 + D-11	Claims Timeliness Interest Paid	8,966.67	8,047.34	919.33
D-18	D-16 + D-17	Net Claims Timeliness Interest - Total	6,604.35	5,863.70	740.65
Interest - Claim Payment Update Reports					
D-19	8074R01	Inpatient	5,863.70	5,863.70	-
D-20	8074R02	Outpatient	740.65		740.65
D-21	D-19 + D-20	Total Claims Timeliness Interest	6,604.35	5,863.70	740.65
D-22	8014R01	Total Claims Timeliness Interest	6,604.35	5,863.70	740.65
Monthly Benefits Reconciliation Interest					
D-23	8037R02	Interest Received	(2,362.32)	(2,183.64)	(178.68)
D-24	8037R02	Interest Paid	5,873.38	4,946.37	927.01
D-25	D-23 + D-24	Total Claims Timeliness Interest	3,511.06	2,762.73	748.33
Differences					
D-26	D-18 - D-21	Claims Timeliness Interest	-	-	-
D-27	D-18 - D-22	Claims Timeliness Interest	-	-	-
D-28	D-18 - D-25	Claims Timeliness Interest	3,093.29	3,100.97	(7.68)
D-29	D-21 - D-22	Claims Timeliness Interest	-	-	-
D-30	D-21 - D-25	Claims Timeliness Interest	3,093.29	3,100.97	(7.68)
D-31	D-22 - D-25	Claims Timeliness Interest	3,093.29	3,100.97	(7.68)

500.8 - Categorization of Total Funds Expended by Category

(Rev. 20, 08-01-03)

This section takes the financial information that was input by the user and allocates those amounts to the various descriptive categories identified on the Form CMS-1522 report. The amounts can generally be used to complete the Form CMS-1522 with little additional effort.

Reconciliation of CMS Form 1522 Total Funds Expended and Supporting Lead Schedules

FISS Report #	Cycle Date	Total	HI	SMI	ZERO	
Section 500.8 - Categorization of Total Funds Expended by Category						
E-1	8074R01	PIP Reimbursements (Memo Entry Only)	72,477,649.87	72,477,649.87	-	-
PIP Payments						
E-2	8014R01	PIP Payments @ 100%	69,568,162.00	69,568,162.00	-	-
E-3	8014R01	PIP Payment Discount	-	-	-	-
E-4	E-2 + E-3	Net PIP Payments	69,568,162.00	69,568,162.00	-	-
Reduced or Suspended Payments						
E-5	8037R01	Payments Suspended During the Month	(624,337.51)	(588,169.17)	(36,168.34)	-
E-6	8037R01	Payments Released During the Month	37,833.57	24,534.22	13,299.35	-
Retroactive Adjustments						
E-7	Calculated	Part A - Hospital Insurance	8,404,448.10	8,404,448.10	-	-
E-8	Calculated	Part B - Supplemental Medical Insurance	(373,906.71)	-	(373,906.71)	-
E-9	E-7 + E-8	Total Retroactive Adjustments	8,030,541.39	8,404,448.10	(373,906.71)	-
Interest Payments						
E-10	8042R01	Net Overpayment Interest	(49,772.65)	(51,335.47)	1,562.82	-
E-11	8042R01	Net Claims Timeliness Interest	6,604.35	5,863.70	740.65	-
Accelerated Payment						
E-12	8014R01	Payments Made	-	-	-	-
E-13	8014R01	Payments Withholdings	-	-	-	-
Total Benefits Paid						
E-14	8074R01	non-PIP Reimbursements	196,219,468.67	153,932,494.87	42,286,973.80	-
E-15	8014R01	plus: Pass Thru Payments	2,130,834.00	2,130,834.00	-	-
E-16	8014R01	less: Pass Thru Payment Discounts	-	-	-	-
E-17	E-14 thru E-16	Total Benefits Paid	198,350,302.67	156,063,328.87	42,286,973.80	-
E-18	A-60	Totals Funds Expended	275,319,333.82	233,426,832.25	41,892,501.57	-
Total Benefits Paid - Part A						
E-19	8042R01	Disabled	17,203,219.34	17,203,219.34	-	-
E-20	8042R01	Chronic Renal Disease	2,101,906.13	2,101,906.13	-	-
E-21	8042R01	Premium Paying Enrollees	71,042.67	71,042.67	-	-
E-22	E-23 - E-21 - E-20 - E-19	Aged	136,677,742.17	136,677,742.17	-	-
E-23	E-33 - E-28	Total Benefits Paid	156,053,910.31	156,053,910.31	-	-
Total Benefits Paid - Part B						
E-24	8042R01	Disabled	6,803,040.63	-	6,803,040.63	-
E-25	8042R01	Chronic Renal Disease	2,614,221.70	-	2,614,221.70	-
E-26	8042R01	Premium Paying Enrollees	329,891.89	-	329,891.89	-
E-27	E-28 - E-26 - E-25 - E-24	Aged	32,549,238.14	-	32,549,238.14	-
E-28	B-19	Total Benefits Paid	42,296,392.36	-	42,296,392.36	-
Total Benefits Paid						
E-29	E-19 + E-24	Disabled	24,006,259.97	17,203,219.34	6,803,040.63	-
E-30	E-20 + E-25	Chronic Renal Disease	4,716,127.83	2,101,906.13	2,614,221.70	-
E-31	E-21 + E-26	Premium Paying Enrollees	400,934.56	71,042.67	329,891.89	-
E-32	E-33 - E-31 - E-30 - E-29	Aged	169,226,980.31	136,677,742.17	32,549,238.14	-
E-33	E-12	Total Benefits Paid	198,350,302.67	156,053,910.31	42,296,392.36	-

500.8 - Categorization of Total Funds Expended by Category

(Rev. 20, 08-01-03)

This section takes the financial information that was input by the user and allocates those amounts to the various descriptive categories identified on the Form CMS-1522 report. The amounts can generally be used to complete the Form CMS-1522 with little additional effort.

Reconciliation of CMS Form 1522
Total Funds Expended and Supporting Lead Schedules

FISS Report #	Cycle Date	Total	HI	SMI	ZERO
Section 500.8 - Categorization of Total Funds Expended by Category					
Itemization of Retroactive Adjustments - Part A					
E-34	8042R01	Lump Sum Interim Payments	8,653,256.43	8,653,256.43	-
E-35	8042R01	Tentative Settlements	(23,340.00)	(23,340.00)	-
E-36	E-37 - E-34 - E-35	Post Audit Settlement	(225,468.33)	(225,468.33)	-
E-37	E-7	Total	8,404,448.10	8,404,448.10	-
Itemization of Retroactive Adjustments - Part B					
E-38	8042R01	Lump Sum Interim Payments	69,904.52	69,904.52	-
E-39	8042R01	Tentative Settlements	215.00	215.00	-
E-40	E-41 - E-38 - E-39	Post Audit Settlement	(444,026.23)	(444,026.23)	-
E-41	E-8	Total	(373,906.71)	(373,906.71)	-
Itemization of Retroactive Adjustments - Total					
E-42	E-34 + E-38	Lump Sum Interim Payments	8,723,160.95	8,653,256.43	69,904.52
E-43	E-35 + E-39	Tentative Settlements	(23,125.00)	(23,340.00)	215.00
E-44	E-36 + E-40	Post Audit Settlement	(669,494.56)	(225,468.33)	(444,026.23)
E-45	E-42 thru E-44	Total	8,030,541.39	8,404,448.10	(373,906.71)
Source of Benefit					
Retroactive Adjustments - Part A					
E-46	8042R01	Credit Adjustments	(3,192,936.86)	(3,192,936.86)	-
E-47	Calculated	Supplemental Payments	11,597,384.96	11,597,384.96	-
E-48	E-46 + E-47	Total	8,404,448.10	8,404,448.10	-
Retroactive Adjustments - Part B					
E-49	8042R01	Credit Adjustments	(363,323.80)	(363,323.80)	-
E-50	Calculated	Supplemental Payments	(10,582.91)	(10,582.91)	-
E-51	E-49 + E-50	Total	(373,906.71)	(373,906.71)	-
Retroactive Adjustments - Total					
E-52	E-46 + E-49	Credit Adjustments	(3,556,260.66)	(3,192,936.86)	(363,323.80)
E-53	E-47 + E-50	Supplemental Payments	11,586,802.05	11,597,384.96	(10,582.91)
E-54	E-52 + E-53	Total	8,030,541.39	8,404,448.10	(373,906.71)
E-55	E-9 - E-45	Differences	-	-	-
E-56	E-9 - E-54	Differences	-	-	-
E-57	E-45 - E-54	Differences	-	-	-