
Program Memorandum

Intermediaries

Department of Health and
Human Services (DHHS)
HEALTH CARE FINANCING
ADMINISTRATION (HCFA)

Transmittal A-00-22

Date: APRIL 2000

CHANGE REQUEST 1174

SUBJECT: Instructions For Reporting Additional Detailed Information on Form HCFA-750 Contractor Financial Report (Fiscal Intermediaries Only)

INTRODUCTION

As part of our efforts to ensure that all Fiscal Intermediaries (FIs) are reporting reliable, consistent, and auditable financial data, the Health Care Financing Administration (HCFA) is issuing new instructions for reporting additional detailed information on the quarterly HCFA Contractor Financial Report Form HCFA-750, Medicare Intermediary Manual, Chapter IX, §1940. This additional financial information specifically relates to FI provider overpayments identified for Part A Health Insurance (HI), and Part B Supplementary Medical Insurance (SMI) payments.

FINANCIAL REPORTING

This Program Memorandum (PM) will provide the standard policy and procedures for reporting additional detailed financial data HCFA is requesting from all FIs, starting with the quarter ending March 31, 2000. This policy mandates that FIs provide a breakdown of the accounts receivable amount reported on the Provider Line of Form HCFA-750 (HI/SMI) Contractor Financial Report, by type or category of accounts receivable, i.e., cost report settlement, claims, Periodic Interim Payment (PIP) estimate, credit balances, and any other major category of accounts receivable. It is HCFA's intention to reformat Forms HCFA-750 and 751 Contractor Financial Reports, within the Contractor Administrative and Financial Management (CAFM) system, to allow the reporting of this additional information by September 30, 2000. Until the CAFM system reports can be modified, FIs will provide this breakdown within the **remarks section** of these reports. The aggregate total of these categories must reconcile with the amount reflected on the Provider Line of Form HCFA-750 report.

The FIs must ensure that all amounts reported on Forms HCFA-750 and 751 Contractor Financial Reports, even those amounts reflected in the remarks section, are supported by detailed documentation. This supporting documentation, including lead schedules used for report preparation, must be readily available upon audit/review by HCFA, the Office of Inspector General (OIG), the General Accounting Office, and other certified public accounting firms hired by HCFA and/or the OIG for audit or consulting services.

The *effective date* for this PM is March 31, 2000.

The *implementation date* for this PM is April 20, 2000.

These instructions should be implemented within your current operating budget.

This PM may be discarded after April 20, 2001.

If you have any questions, contact Maria Montilla, HCFA Division of Accounting, at (410)786-7109.

HCFA-Pub. 60A