
CMS Medicare Manual System

Pub. 100-6 Financial Management

Department of Health &
Human Services (DHHS)
Centers for Medicare &
Medicaid Services (CMS)

Transmittal 17

Date: MAY 2, 2003

CHANGE REQUEST 2641

CHAPTERS	REVISED SECTIONS	NEW SECTIONS	DELETED SECTIONS
5	270.19 310.9 400.3 – Exhibit 3 400.5 – Exhibit 5		

Red italicized font identifies new material.

NEW/REVISED MATERIAL - EFFECTIVE DATE: October 1, 2003
IMPLEMENTATION DATE: October 1, 2003

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

270.19 – Line 4, Status of Delinquent Receivables, greater than 180 Days (Principal & Interest) – is revised to specifically identify categories of delinquent receivables within this section.

310.9 – Status of CNC Debt over 181 Days (Principal & Interest) – is revised to specifically identify categories of delinquent receivables within this section.

400.3 – Exhibit 3 – Status of Accounts Receivable – HI, Section B – is revised to specifically identify categories of delinquent receivables within this section. See Exhibit of Administrative Budget and Cost Report, Activity Form link for revised material.

400.5 – Exhibit 5 – Status of Non-MSP Debt – CNC – HI, Section D – is revised to specifically identify categories of delinquent receivables within this section. See Exhibit of Administrative Budget and Cost Report, Activity Form link for revised material.

Note: Please note that the following exhibits will direct users to Exhibits 3 and 5:

400.4 – Exhibit 4, 400.6 – Exhibit 6, 400.7 – Exhibit 7, 400.8 – Exhibit 8, 400.9 – Exhibit 9, 400.10 – Exhibit 10.

These exhibits are the sub-units of Section 400.3 – Exhibit 3 and Section 400.5 – Exhibit 5. As such, these exhibits are also revised to reflect the changes made to Exhibits 3 and 5.

270.19 - Line 4, Status of Delinquent Receivables, greater than 180 Days (Principal & Interest) - (Rev. 17, 05-02-03)

A1-1923.19, A1-1943.19, B1-4923.19, B1-4943.19

The contractor enters the total number and amount of delinquent receivables 181 days delinquent and greater, which are in *one of the following categories*:

- (a) *Referred to the Department of the Treasury for Cross Servicing. For MSP, this means debts entered into the DCS. For Non-MSP, this means debts that have been transmitted to DCC by CMS Central Office and the Medicare contractor has acknowledged and verified the validity and accuracy of the debts transmitted.*
- (b) *Not Eligible for Referral, the number and dollar amount is equal to the sum of lines (1) through (11) of this section.*
 - 1) *Bankruptcy;*
 - 2) *Appeal;*
 - 3) *Department of Justice/Litigation;*
 - 4) *Fraud and Abuse Investigation, if the contractor has received specific instructions from the investigating unit (i.e., Office of Inspector General or Office of General Counsel, etc.) not to attempt collection;*
 - 5) *Deceased Debtor, debts where the debtor is deceased and the estate is closed;*
 - 6) *Debts less than \$25;*
 - 7) *Federal Entity Debts, MSP only, where the only entity which received the last demand letter is the employer and the employer is a Federal agency;*
 - 8) *Beneficiary Debts, Non-MSP only;*
 - 9) *Pending Request for Waiver or Compromise;*
 - 10) *CMS Identified Exclusions, MSP only, debts where CMS has identified a specific debt or group of debtors as excluded from DCIA referral.*
 - 11) *Other Exclusions, must footnote.*
- (c) *Eligible for Referral, debts that are eligible for referral to the Department of the Treasury for cross servicing but not yet referred.*

310.9 – Status of CNC Debt over 181 Days (Principal & Interest) – (Rev. 17, 05-02-03)

The contractor enters the total number and amount of delinquent receivables 181 days delinquent and greater, which are in *one of the following categories*:

- (a) *Referred to the Department of the Treasury for Cross Servicing. For MSP, this means debts entered into the DCS. For Non-MSP, this means debts that have been transmitted to DCC by CMS Central Office and the Medicare contractor has acknowledged and verified the validity and accuracy of the debts transmitted.*
- (b) *Not Eligible for Referral, the number and dollar amount is equal to the sum of lines (1) through (11) of this section.*
 - 1) *Bankruptcy;*
 - 2) *Appeal;*
 - 3) *Department of Justice/Litigation;*
 - 4) *Fraud and Abuse Investigation, if the contractor has received specific instructions from the investigating unit (i.e., Office of Inspector General or Office of General Counsel, etc.) not to attempt collection;*

- 5) *Deceased Debtor, debts where the debtor is deceased and the estate is closed.*
- 6) *Debts less than \$25;*
- 7) *Federal Entity Debts, MSP only, where the only entity which received the last demand letter is the employer and the employer is a Federal agency;*
- 8) *Beneficiary Debts, Non-MSP only;*
- 9) *Pending Request for Waiver or Compromise;*
- 10) *CMS Identified Exclusions, MSP only, debts where CMS has identified a specific debt or group of debtors as excluded from DCIA referral.*
- 11) *Other Exclusions, must footnote.*

(c) Eligible for Referral, debts that are eligible for referral to the Department of the Treasury for cross servicing but not yet referred.

400.3 - Exhibit 3 - Status of Accounts Receivable - HI – (Rev. 17, 05-02-03)

Status of Accounts Receivable
Hospital Insurance (HI) [or Supplemental Medical Insurance (SMI)]
 As of _____

Contractor Name _____ ID Number _____

Section A: Outstanding Receivables

	Principal Number	Principal Dollars	Interest Dollars	Interest Number
1. Beginning FY Balance	_____	_____	_____	_____
2a. New Receivables	_____	_____		
2b. Accrued Receivables	_____	_____		
3. Interest Earned			_____	_____
4a. Cash/Check Collections		_____	_____	
4b. Offset Collections		_____	_____	
4c. Collections Deposited at Another Location		_____	_____	
5a. Adjusted Amounts	_____			
Internal Adjustments		_____	_____	
Auditor/Consultant Adjustments		_____	_____	
5b. Transfers In from other Medicare Contractors		_____	_____	
5c. Transfers Out to other Medicare Contractors		_____	_____	
5d. Transfers In from other CMS Locations, POR/PSOR		_____	_____	
5e. Transfers Out to other CMS Locations, POR/PSOR		_____	_____	

5f. Transfers In from other CMS Locations, not POR/PSOR	_____	_____	_____	_____
5g. Transfers Out to other CMS Locations, not POR/PSOR	_____	_____	_____	_____
5h. Waivers	_____	_____	_____	_____
6a. Amounts Written-off (Bad Debts)	_____	_____	_____	_____
6b. Transfers In from CNC	_____	_____	_____	_____
6c. Transfers Out to CNC	_____	_____	_____	_____
7. Ending Balance	_____	_____	_____	_____
a. Current	_____	_____	_____	_____
b. Non-current	_____	_____	_____	_____
8. Allowance for Uncollectible Accounts	_____	_____	_____	_____
9. Total Receivables Net of Allowance	_____	_____	_____	_____
10. Cash/Offsets received for Receivables at Another Location	_____	_____	_____	_____

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Status of Accounts Receivable
Hospital Insurance (HI)
As of _____

Contractor Name

ID Number

Section B: Delinquent Receivables (Rev. 17, 05-02-03)

	Principal Number	Principal Dollars	Interest Dollars	Interest Number
1. Total Not Delinquent	_____	_____	_____	_____
2. Total Delinquent	_____	_____	_____	_____
(a) 1 - 30 days		_____	_____	
(b) 31 - 60 days		_____	_____	
(c) 61 - 90 days		_____	_____	
(d) 91 - 180 days		_____	_____	
(e) 181 - 365 days		_____	_____	
(f) 1 - 2 years		_____	_____	

(g)	2 - 6 years	_____	_____	
(h)	6 - 10 years	_____	_____	
(i)	Over 10 years	_____	_____	
3.	Total Delinquent 1 - 180 days	_____	_____	_____
(a)	In Bankruptcy	_____	_____	
(b)	In Appeal	_____	_____	
(c)	At Department of Justice	_____	_____	
(d)	Referred for Cross Servicing	_____	_____	
(e)	Other Status	_____	_____	
4.	Total Delinquent 181 days & over	_____	_____	_____
(a)	<i>Referred to Treasury for Cross Servicing</i>	_____	_____	_____
(b)	<i>Not Eligible for Referral:</i>	_____	_____	_____
	<i>1) Bankruptcy</i>	_____	_____	_____
	<i>2) In Appeal</i>	_____	_____	_____
	<i>3) At Department of Justice/Litigation</i>	_____	_____	_____
	<i>4) Fraud and Abuse Investigation</i>	_____	_____	_____
	<i>5) Deceased Debtor and Estate Closed</i>	_____	_____	_____
	<i>6) Debts less than \$25</i>	_____	_____	_____
	<i>7) Federal Entity, MSP only</i>	_____	_____	_____
	<i>8) Beneficiary Debts, Non-MSP only</i>	_____	_____	_____
	<i>9) Pending Request for Waiver or Compromise</i>	_____	_____	_____
	<i>10) CMS Identified Exclusions, MSP only</i>	_____	_____	_____
	<i>11) Other Exclusions</i>	_____	_____	_____
(c)	<i>Eligible for Referral</i>	_____	_____	_____

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Status of Accounts Receivable
Hospital Insurance (HI)
As of _____

Contractor Name

ID Number

Section C: Other Collections

4c. Collections Deposited at another Location

Contractor/Region	Principal Dollars	Interest Dollars
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

10. Cash Offsets Received for Receivables at Another Location

Contractor/Region	Principal Dollars	Interest Dollars
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Collections on Delinquent Debt _____

Section D: Transferred Receivables

5c. Transfers Out to Other Medicare Contractors

Contractor Number	Principal Dollars	Interest Dollars
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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Status of Accounts Receivable
Hospital Insurance (HI)
As of _____

Contractor Name

ID Number

5d. Transfers Out to Other CMS Locations, POR

1.	Boston	_____	_____
2.	New York	_____	_____
3.	Philadelphia	_____	_____
4.	Atlanta	_____	_____
5.	Chicago	_____	_____
6.	Dallas	_____	_____
7.	Kansas City	_____	_____
8.	Denver	_____	_____
9.	San Francisco	_____	_____
10.	Seattle	_____	_____
11.	Central Office	_____	_____

5e. Transfers Out to Other CMS Locations, Not on POR

1.	Boston	_____	_____
2.	New York	_____	_____
3.	Philadelphia	_____	_____
4.	Atlanta	_____	_____
5.	Chicago	_____	_____
6.	Dallas	_____	_____
7.	Kansas City	_____	_____
8.	Denver	_____	_____
9.	San Francisco	_____	_____
10.	Seattle	_____	_____
11.	Central Office	_____	_____

400.5 - Exhibit 5 - Status of Non-MSP Debt - CNC HI - (Rev. 17, 05-02-03)

One of: Status of Non-MSP Debt - CNC; or Status of MSP Debt - CNC will be shown.
 One of: Hospital Insurance (HI); or Supplementary Medical Insurance (SMI) will be shown
 As of _____

Contractor Name

ID Number

Section A: CNC Debt

	Principal Number	Principal Dollars	Interest Dollars	Interest Number
1. Beginning FY Balance	_____	_____	_____	_____
2. New CNC Debt	_____	_____	_____	_____
3. Interest Earned Since CNC Approval			_____	
4. Reclassified CNC Debt				
Re-established as Active				
a. A/R due to collection of cash	_____	_____	_____	_____
Re-established as Active				
b. A/R due to collection by offset	_____	_____	_____	_____
Re-established as Active				
c. A/R due to bankruptcy, fraud & abuse, litigation and appeal	_____	_____	_____	_____
d. Written-off Closed	_____	_____	_____	_____
e. Other	_____	_____	_____	_____
5. Amounts Transferred				
a. Transfers In from Medicare Contractors	_____	_____	_____	_____
b. Transfers Out to Medicare Contractors	_____	_____	_____	_____
c. Transfers In from CMS RO	_____	_____	_____	_____
d. Transfers Out to CMS RO	_____	_____	_____	_____
e. Transfers In from CMS CO	_____	_____	_____	_____

f. Transfers Out to CMS CO	_____	_____	_____	_____
6. Ending Balance	_____	_____	_____	_____

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Exhibit 5 (Cont.)

Status of Non-MSP Debt - CNC
Hospital Insurance (HI)
As of _____

Contractor Name	ID Number
_____	_____

Section B: Aging of CNC Debt (From the Determination Date)

1. Total CNC Debt	_____	_____	_____	_____
(a) 181 1 year	_____	_____	_____	_____
(b) 1 2 years	_____	_____	_____	_____
(c) 2 6 years	_____	_____	_____	_____
(d) 6 10 years *	_____	_____	_____	_____
(e) Over 10 years *	_____	_____	_____	_____

* Provide an explanation why debts in these categories were not recommended for write-off closed

Section C: Collection Information

Collections on CNC Debt _____

Section D: Status CNC Debt over 181 Days

Total Delinquent

<i>(a) Referred to Treasury for Cross Servicing</i>	_____	_____
<i>(b) Not Eligible for Referral:</i>	_____	_____
<i>1) Bankruptcy</i>	_____	_____
<i>2) In Appeal</i>	_____	_____

- 3) *At Department of Justice/Litigation* _____
- 4) *Fraud and Abuse Investigation* _____
- 5) *Deceased Debtor and Estate Closed* _____
- 6) *Debts less than \$25* _____
- 7) *Federal Entity, MSP only* _____
- 8) *Beneficiary Debts, Non-MSP only* _____
- 9) *Pending Request for Waiver or Compromise* _____
- 10) *CMS Identified Exclusions, MSP only* _____
- 11) *Other Exclusions* _____

(c) *Eligible for Referral*

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