

CMS Manual System	Department of Health & Human Services (DHHS)
Pub 100-06 Medicare Financial Management	Centers for Medicare & Medicaid Services (CMS)
Transmittal 244	Date: October 17, 2014
	Change Request 8936

SUBJECT: Treasury Report on Receivables (TROR) Reporting

I. SUMMARY OF CHANGES: The Centers for Medicare & Medicaid Services (CMS) utilizes the Healthcare Integrated General Ledger Accounting System (HIGLAS) for the Part A and Part B Medicare Administrative Contractors (A/B MACs) and Medicare’s Coordination of Benefits & Recovery (COB&R) Contractors. The A/B MACs and COB&R Contractors submit a monthly HIGLAS financial reporting package to CMS which includes the Treasury Report on Receivables (TROR). Accounts receivable and debt collection/referral activity for each A/B MAC and COB&R Contractor are reported on the TROR. The status code of an accounts receivable or debt determines its financial reporting on the TROR. Some accounts receivables with status codes beginning with “REQ” were incorrectly reported in Part II, Section B, Line 3K, (“Balance Remaining to be Referred”).

The mapping for “REQ” status codes will be updated in the HIGLAS October 2014 Quarterly Release. All status codes beginning with “REQ” will be mapped to Part II, Section B, Line 1G, “Other – must footnote”. This will prevent accounts receivables with these status codes from being incorrectly reported as eligible for referral to Treasury on the TROR.

A/B MACs and COB&R Contractors shall continue to footnote all balances in Part II, Section B, Line 1G, “Other – must footnote” line for the TROR monthly reporting. The footnote should include the dollar amount and number of debts for all debts containing these “REQ” status codes (i.e. pending ERS request, pending RO WOC approval, etc.)

EFFECTIVE DATE: October 1, 2014

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

IMPLEMENTATION DATE: November 18, 2014

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.*

R/N/D	CHAPTER / SECTION / SUBSECTION / TITLE
R	4/70/15.4.2/Debts RTA, Pending Final Disposition

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 obliged 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: 244	Date: October 17, 2014	Change Request: 8936
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SUBJECT: Treasury Report on Receivables (TROR) Reporting

EFFECTIVE DATE: October 1, 2014

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IMPLEMENTATION DATE: November 18, 2014

I. GENERAL INFORMATION

A. Background: The Centers for Medicare & Medicaid Services (CMS) utilizes the Healthcare Integrated General Ledger Accounting System (HIGLAS) for the Part A and Part B Medicare Administrative Contractors (A/B MACs) and Medicare’s Coordination of Benefits & Recovery (COB&R) Contractors. The A/B MACs and COB&R Contractors submit a monthly HIGLAS financial reporting package to CMS which includes the Treasury Report on Receivables (TROR). Accounts receivable and debt collection/referral activity for each A/B MAC and COB&R Contractor are reported on the TROR. The status code of an accounts receivable or debt determines its financial reporting on the TROR. Some accounts receivables with status codes beginning with “REQ” were incorrectly reported in Part II, Section B, Line 3K, (“Balance Remaining to be Referred”).

B. Policy: The mapping for “REQ” status codes will be updated in the HIGLAS October 2014 Quarterly Release. All status codes beginning with “REQ” will be mapped to Part II, Section B, Line 1G, “Other – must footnote”. This will prevent accounts receivables with these status codes from being incorrectly reported as eligible for referral to Treasury on the TROR.

II. BUSINESS REQUIREMENTS TABLE

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

Number	Requirement	Responsibility									
		A/B MAC			D M E M A C	Shared-System Maintainers				Other	
		A	B	H H H		F I S S	M C S	V M S	C W F		
8936.1	The Part A and Part B Medicare Administrative Contractors and Medicare’s Coordination of Benefits & Recovery Contractors shall continue to footnote all balances in the Part II, Section B, Line 1G, “Other – must footnote” line for the Treasury Report on Receivables monthly reporting. The footnote should include the dollar amount and number of debts for all debts containing “REQ” status codes (i.e. pending ERS request, pending RO WOC approval, etc.)	X	X	X							BCRC, CRC, MSPIC, MSPSC

III. PROVIDER EDUCATION TABLE

Number	Requirement	Responsibility

		A/B MAC			D M E	C E D I
		A	B	H H H	M A C	
	None					

IV. SUPPORTING INFORMATION

Section A: Recommendations and supporting information associated with listed requirements: N/A
"Should" denotes a recommendation.

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

V. CONTACTS

Pre-Implementation Contact(s): Jay Blake, 410-786-9371 or jay.blake@cms.hhs.gov, Michelle Lin, 410-786-8194 or Michelle.Lin@cms.hhs.gov

Post-Implementation Contact(s): Contact your Contracting Officer’s Representative (COR) or Contractor Manager, as applicable.

VI. 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: 1

Medicare Financial Management

Chapter 4 - Debt Collection

Table of Contents
(Rev.244, Issued: 10-17-14)

70.15.4.2 – RTA *and other Debts*, Pending Final Disposition

70.15.4.2 - RTA *and other Debts*, Pending Final Disposition

(Rev. 244, Issued: 10-17-14, Effective: 10- 01-14, Implementation: 11-18-14)

Debts RTA for the following reasons: uncollectible, out of business, miscellaneous dispute, dispute timer expired, recall approved, manual RTA, *and certain debts that have not been referred to Treasury* shall be reported as follows:

C751 Reporting

Section D

(B)(9) Pending Request Waiver/Compromise – for those debts waiting write off approval.

Section D

(B)(11) Other Exclusions – for those debts not yet eligible for write off due to age or past collections.

Section A

Line 4.D. Written-Off Closed – for those debts approved for Write off Closed.

H751 Reporting

Section B

4(B)(9) Pending Request Waiver/Compromise – for those debts waiting write off approval.

Section B

(4)(B)(11) Other Exclusions – for those debts not yet eligible for write off due to age or past collections.

Section A

Line 6.A. Amounts Written-Off (Bad Debts) – for those debts approved for Write off Closed.

TROR Reporting

Section B

Line (3)(G) Debt Returned from Cross-Servicing – for those debts not yet eligible for write off due to age or past collections. The HIGLAS Accounts Receivable status code DR-RTN-CS (Debts Returned from Cross-Servicing) is mapped to line (3)(G). The receivable balance detail extract can be used to validate the detail of debts reported to this line.

Part II, Section B, Line (1)(G) – “Other – must footnote” - HIGLAS Accounts Receivable status codes beginning with “REQ” (request) are mapped to this line. A footnote(s) will be required for all balances on this line. The footnote(s) should include the dollar amount and number of debts for all debts containing the “REQ” status codes (i.e. pending ERS request, pending RO WOC approval, etc.)

Section A, Line (6) (B) Written Off and Closed Out – for those debts approved for Write off Closed that are not in CNC Status. For debts approved for write off closed already in CNC status:

Section D

Line (2) CNC Debts Closed Out During the Current FY