

DEPARTMENT OF HEALTH & HUMAN SERVICES  
Centers for Medicare & Medicaid Services  
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**Center for Medicare  
Medicare Plan Payment Group**

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Date: July 22, 2011  
To: Part D Plan Sponsors, excluding Program for All-Inclusive Care for the Elderly (PACE) Organizations  
From: Cheri Rice, Director  
Medicare Plan Payment Group  
Subject: Accumulator Comparison Report

CMS is pleased to announce the new Accumulator Comparison Report that uses PDE data first collected in January 2011 to better understand the way Part D sponsors adjudicate Part D claims and report PDEs. Specifically, the report gives feedback to Part D sponsors about discrepancies between CMS calculated accumulator values (based on saved PDEs) and plan reported accumulator values. We invite your questions and suggestions about this important new report.

CMS distributes the Accumulator Comparison Report to the current contract of record for all beneficiaries, excluding beneficiaries in PACE Organizations and non-Calendar year Employer Group Waiver Plans (EGWPs). Reporting is based on month-end Date of Service (DOS), followed by a two month lag period for plans to complete PDE submissions. The Accumulator Comparison Report will be distributed monthly to Part D sponsors from Drug Data Processing System (DDPS) in the same way that other DDPS reports (such as the Cumulative Beneficiary Summary Report) are currently distributed. The Accumulator Comparison Report will be named "RPT00000.RPT.DDPS\_ACC\_COM". Plans should expect the first report to be distributed with the July month end reports reflecting PDE data with DOS through the end of May received through the end of July.

CMS will release the Accumulator Comparison Report in phases. Initially the report will address the Total Gross Covered Drug Cost (TG CDC) Accumulator for beneficiaries with PDEs submitted by a single contract. Since the TG CDC Accumulator determines if the beneficiary is in the Deductible or the Initial Coverage Phase or has entered the Coverage Gap, Phase One reporting will be limited to pre-catastrophic PDEs. In Phase Two CMS will add TrOOP Accumulator and benefit phase comparisons, include data for transfer beneficiaries (i.e. beneficiaries with PDEs submitted by multiple contracts) and catastrophic PDEs. Sponsors can expect phase two report distribution for the first time with the November month end reports.

Since plans have real-time adjudication information, CMS acknowledges that differences between its calculations and plan reported accumulators will occur. However, difference rates should be minimal. Differences should be resolved promptly and both CMS and the plan should see on-going resolution and improvement. When discrepancies occur because CMS has incomplete information, plans must submit overdue PDEs. When the plan's accumulator is in error, plans must first adjust any claims adjudicated incorrectly. Plans must also correct errors on all misreported PDEs.

There are several Attachments to this memo that provide additional information about the Accumulator Comparison Report:

- Attachment 1: Technical Specifications for the Accumulator Comparison Report
- Attachment 2: Accumulator Comparison Report File Layout
- Attachment 3: Determining the Most Recent PDE Flowchart
- Attachment 4: Examples and Resolution Steps for Discrepancies

CMS will also publish an excel version of the Report File Layout on our customer service website, [CSSCoperations.com](http://CSSCoperations.com).

Questions regarding the new Accumulator Comparison Report should be sent to [PDEJan2011@cms.hhs.gov](mailto:PDEJan2011@cms.hhs.gov) with "Accumulator Comparison Report" in the subject line.

Thank you.

## **Attachment 1: Technical Specifications for the Accumulator Comparison Report**

The Accumulator Comparison Report file layout is very similar to the Cumulative Beneficiary Summary Report layout. Header records identify the report. The contract header record (CHD) identifies the contract and is followed by a PBP header (PHD) which identifies the PBP. The PBP trailer record (PTR) and the contract trailer record (CTR) provide important summary counts and rates at the PBP and contract level respectively. The PTR record reports the number of beneficiary records with and without discrepancies, the overall discrepancy rate and discrepancies by category. The categories indicate if the differences are considered small, medium, or large. The CTR record has the same layout as the PTR record and reports the same data summarized at the contract level.

The detail (DET) records, found between the header and trailer records, provide the beneficiary level reporting. DET records have important basic characteristics:

Beneficiaries are identified by their most current HICN on file in MBD, rather than reported HICNs. Plans receive updated HICNs when a beneficiary's HICN changes. Plans are expected to use the most current HICN and cross-walk any previous activity under older HICNs to the most current HICN. Accumulator data should be reported on PDEs under the most current beneficiary identifier.

The field named MULT SUBMITTING CONTRACT IND that indicates if a beneficiary has PDEs submitted by more than one contract will always be "N" for the first phase of this report when only TGDCD ACC is compared. In the second phase, which adds TrOOP ACC and benefit phase comparisons, we expand the beneficiaries included on the report to all enrolled beneficiaries (excluding beneficiaries with any PDEs submitted by PACE Organizations or non-calendar year EGWPs). Beneficiaries included in phase two reporting may have PDEs submitted by multiple contracts, so the value in this field could be either "Y" or "N".

The TGDCD ACC comparison (Phase 1) and the TrOOP ACC and benefit phase comparisons (Phase 2) are based on the plan submitted values in the most recent PDE in the report time period. Refer to the flow diagram in Attachment 3 to see how CMS sorts PDEs to determine the most recent PDE to be used in the comparisons. Phase Two benefit phase comparisons are based on benefit phases defined in the plan's bid. Because CMS does not collect bids from EGWPs, we disregard EGWP benefit phase comparisons in the deductible, the initial coverage phase and the coverage gap and only report catastrophic benefit phase comparisons.

A value of 'Y' in the CURRENTLY DISCREPANT TGDCD ACC field alerts the plan that CMS cannot replicate the most recent TGDCD ACC reported in the data period. Three fields explain the difference: the CALCULATED TGDCD ACC calculated by CMS, the LAST REPORTED TGDCD ACC from the plan and the TGDCD ACC DIFF, also calculated by CMS. When the value in the CURRENTLY DISCREPANT TGDCD ACC is "Y", the plan should review beneficiary claims history, be able to explain the difference and update PDEs as necessary so that CMS and plan accumulators agree in the next report.

When the calculated and reported accumulators agree, plans should further review PDE counts and confirm that the PDE COUNT WITH NO TGDCD ACC DIFF (field 11) matches the TOTAL PDE COUNT (field 13). Plans should be prepared to explain differences in these fields, which might include “report as administered” scenarios.

The second phase of the Accumulator Comparison Report will begin to report discrepancies in TrOOP and benefit phases.

A value of ‘Y’ in CURRENTLY DISCREPANT TROOP ACC alerts the plan that CMS cannot replicate the most recent TROOP ACC reported in the data period. Three fields explain the difference: the CALCULATED TROOP ACC calculated by CMS, the LAST REPORTED TROOP ACC from the plan and the TROOP ACC DIFF, also calculated by CMS. The plan should review beneficiary claims history, be able to explain the difference and update PDEs as necessary so that CMS and plan Accumulators agree in the next report.

A value of ‘Y’ in ENDING BENEFIT PHASE DISCREPANCY alerts the plan that CMS cannot replicate the most recent ENDING BENEFIT PHASE reported in the data period. Two fields explain the difference: the CMS CALC ENDING BENEFIT PHASE from CMS and the LAST REPORTED ENDING BENEFIT PHASE from the plan. The plan should review beneficiary claims history, be able to explain the difference and update PDEs as necessary so that CMS and plan benefit phases agree in the next report. Ending Benefit phase reporting is based on the benefit phases defined in the plan’s bid. Since EGWPs do not submit bids, CMS will limit EGWP reporting to catastrophic benefit phase comparisons only. CMS will also consider adding Beginning Benefit Phase comparisons if our future analysis confirms that the TGDCD Accumulator and the Beginning Benefit Phase reliably indicate “report as administered” PDEs. When sponsors “report as administered” they apply cost-sharing from a previous claim that has changed, typically because the claim was deleted. In those scenarios, we expect that the Beginning Benefit phase on the “report as administered” PDE will be earlier than the Beginning Benefit phase otherwise associated with the TGDCD Accumulator submitted on the PDE.

The second phase of the Accumulator Comparison Report will also provide the CUMMULATIVE GDCB and CUMMULATIVE GDCA calculated by CMS representing the total GDCB and GDCA on all PDEs in the data period.

## Attachment 2: Accumulator Comparison Report File Layout

### CHD (Contract Header)

FIELD NO.	FIELD NAME	POSITION	PICTURE	LENGTH	FIELD DESCRIPTION / VALUES
1	RECORD-ID	1 - 3	X(3)	3	"CHD"
2	SEQUENCE-NO	4 - 10	9(7)	7	Starts with 0000001
3	CRNT-CONTRACT-OF-RECORD	11 - 15	X(5)	5	Current Contract Number being reported
4	FILLER	16 - 18	X(3)	3	SPACES
5	FILE-ID	19 - 34	X(16)	16	"90COVCCYY####"  (Where COV indicates the drug coverage status being reported on CCYY indicates the benefit year ### indicates sequential versions of this file. The 4 right-most positions are populated with spaces.)
6	PROD-TEST-IND	35 - 38	X(4)	4	TEST or PROD
7	DOS-AS-OF-YEAR	39 - 42	9(4)	4	Identifies the as-of Date of Service year. Format is CCYY.
8	DOS-AS-OF-MONTH	43 - 44	9(2)	2	Identifies the as-of Date of Service month. Valid values are 01 through 12.
9	SBMSN-THROUGH-YEAR	45 - 48	9(4)	4	Identifies the Submission Through year. Format is CCYY.
10	SBMSN-THROUGH-MONTH	49 - 50	9(2)	2	Identifies the Submission Through month. Valid values are 01 through 12.
11	DDPS-SYSTEM-DATE	51 - 58	9(8)	8	'CCYYMMDD' = DDPS File creation date.
12	DDPS-SYSTEM-TIME	59 - 64	9(6)	6	'HHMMSS' = DDPS File creation time.
13	DDPS-REPORT-ID	65 - 69	X(5)	5	"90COV" = DDPS Report identifier
14	FILLER	70 - 512	X(443)	443	SPACES

**PHD (Plan Header)**

<b>FIELD NO.</b>	<b>FIELD NAME</b>	<b>POSITION</b>	<b>PICTURE</b>	<b>LENGTH</b>	<b>FIELD DESCRIPTION / VALUES</b>
1	RECORD-ID	1 - 3	X(3)	3	"PHD"
2	SEQUENCE-NO	4 - 10	9(7)	7	Starts with 0000001
3	CRNT-CONTRACT-OF-RECORD	11 - 15	X(5)	5	Current Contract Number being reported (Contract of Record)
4	CRNT-PBP-OF-RECORD	16 - 18	X(3)	3	Current PBP ID being reported (PBP of Record)
5	FILE-ID	19 - 34	X(16)	16	"90COVCCYY####"  (Where COV indicates the drug coverage status being reported on CCYY indicates the benefit year ### indicates sequential versions of this file. The 4 right-most positions are populated with spaces.)
6	PROD-TEST-IND	35 - 38	X(4)	4	TEST or PROD
7	DOS-AS-OF-YEAR	39 - 42	9(4)	4	Identifies the as-of Date of Service year. Format is CCYY.
8	DOS-AS-OF-MONTH	43 - 44	9(2)	2	Identifies the as-of Date of Service month. Valid values are 01 through 12.
9	SBMSN-THROUGH-YEAR	45 - 48	9(4)	4	Identifies the Submission through year. Format is CCYY.
10	SBMSN-THROUGH-MONTH	49 - 50	9(2)	2	Identifies the Submission through month. Valid values are 01 through 12.
11	DDPS-SYSTEM-DATE	51 - 58	9(8)	8	'CCYYMMDD' = DDPS File creation date.
12	DDPS-SYSTEM-TIME	59 - 64	9(6)	6	'HHMMSS' = DDPS File creation time.
13	DDPS-REPORT-ID	65 - 69	X(5)	5	"90COV" = DDPS Report identifier
14	FILLER	70 - 512	X(443)	443	SPACES

**DET (Beneficiary-level Detail Record)**

FIELD NO.	FIELD NAME	POSITION	PICTURE	LENGTH	FIELD DESCRIPTION / VALUES
1	RECORD-ID	1 - 3	X(3)	3	"DET"
2	SEQUENCE-NO	4 - 10	9(7)	7	Must start with 0000001
3	CURRENT CMS HICN	11 - 30	X(20)	20	Most Current HICN per MBD
4	LAST REPORTED HICN	31 - 50	X(20)	20	HICN reported in the latest PDE
5	MULT SUBMITTING CONTRACT IND	51 - 51	X(1)	1	Y - Beneficiary has PDEs from multiple submitting contracts N - All PDEs for this beneficiary are from the same contract
6	FILLER	52 - 61	X(10)	10	SPACES
7	CURRENTLY DISCREPANT TGCDC ACCUMULATOR	62 - 62	X(1)	1	Y or N flag stating whether or not there was a difference between calculated and reported TGCDC ACCUMULATOR for this beneficiary.
8	CALCULATED TGCDC ACCUMULATOR	63 - 76	S9(12)V99	14	Calculated TGCDC ACCUMULATOR
9	LAST REPORTED TGCDC ACCUMULATOR	77 - 90	S9(12)V99	14	TGCDC ACCUMULATOR Reported on the last claim
10	TGCDC ACCUMULATOR DIFF	91 - 104	S9(12)V99	14	TGCDC ACCUMULATOR Difference calculated as Calculated TGCDC ACCUMULATOR - Reported TGCDC ACCUMULATOR
11	PDE COUNT WITH NO TGCDC ACCUMULATOR DIFF	105 - 115	9(11)	11	Count of PDEs with no difference in TGCDC ACCUMULATOR
12	PDE COUNT WITH TGCDC ACCUMULATOR DIFF	116 - 126	9(11)	11	Count of PDEs with a difference in Calculated and Reported TGCDC ACCUMULATOR
13	TOTAL PDE COUNT	127 - 137	9(11)	11	Count of all PDEs

14	CURRENTLY DISCREPANT TROOP ACCUMULATOR	138 - 138	X(1)	1	Y or N flag stating whether or not there was a difference between calculated and reported TROOP ACCUMULATOR for this beneficiary.
15	CALCULATED TROOP ACCUMULATOR	139 - 152	S9(12)V99	14	Calculated TROOP ACCUMULATOR
16	LAST REPORTED TROOP ACCUMULATOR	153 - 166	S9(12)V99	14	TROOP ACCUMULATOR Reported on the last claim
17	TROOP ACCUMULATOR DIFFERENCE	167 - 180	S9(12)V99	14	TROOP ACCUMULATOR Difference calculated as Calculated TROOP ACCUMULATOR - Reported TROOP ACCUMULATOR
18	PDE COUNT WITH NO TROOP ACCUMULATOR DIFFERENCE	181 - 191	9(11)	11	Count of PDEs with no difference in TROOP Accumulators
19	PDE COUNT WITH TROOP ACCUMULATOR DIFFERENCE	192 - 202	9(11)	11	Count of PDEs with a difference in Calculated and Reported TROOP ACCUMULATOR
20	LAST REPORTED ENDING BENEFIT PHASE	203 - 203	X(1)	1	Ending Benefit Phase reported on the last submitted PDE D - Deductible Phase N - Initial Coverage Period G - Coverage Gap Phase C - Catastrophic Phase
21	CALCULATED ENDING BENEFIT PHASE	204 - 204	X(1)	1	CMS Calculated Ending Benefit Phase based on last submitted PDE D - Deductible Phase N - Initial Coverage Period G - Coverage Gap Phase C - Catastrophic Phase Note: EGWP plans will be calculated based upon standard define benefit structure

22	BENEFIT PHASE DISCREPANCY	205 - 205	X(1)	1	Y or N flag stating whether or not there was a difference between calculated and reported ending benefit phase for this beneficiary.
23	TOTAL GDCB	206 - 219	S9(12)V99	14	CMS calculated total of all GDCB submitted for this beneficiary.
24	TOTAL GDCA	220 - 233	S9(12)V99	14	CMS calculated total of all GDCA submitted for this beneficiary.
25	FILLER	234 - 512	X(279)	279	SPACES

\* NOTE: For the first phase, the space designated for Fields 14 through 24 will be included in FILLER and will be populated with spaces. The data necessary to populate Fields 14 through 24 will be added under the second phase of the Accumulator Comparison Report.

**PTR (Plan Trailer)**

FIELD NO.	FIELD NAME	POSITION	PICTURE	LENGTH	FIELD DESCRIPTION / VALUES
1	RECORD-ID	1 - 3	X(3)	3	"PTR"
2	SEQUENCE-NO	4 - 10	9(7)	7	Starts with 0000001
3	CRNT-CONTRACT-OF-RECORD	11 - 15	X(5)	5	Same as PHD
4	CRNT-PBP-OF-RECORD	16 - 18	X(3)	3	Same as PHD
5	BENEFICIARY-COUNT	19 - 29	9(11)	11	Count of beneficiaries through the month reported
6	COUNT OF BENEFICIARIES WITH TGDCD ACCUMULATOR DISCREPANCIES	30 - 40	9(11)	11	Count of beneficiaries with TGDCD ACCUMULATOR discrepancies
7	COUNT OF BENEFICIARIES WITH LARGE POSITIVE TGDCD ACCUMULATOR DISCREPANCY	41 - 51	9(11)	11	Count of beneficiaries with a TGDCD ACCUMULATOR variance of \$1000.01 or greater
8	COUNT OF BENEFICIARIES WITH MEDIUM POSITIVE TGDCD ACCUMULATOR DISCREPANCY	52 - 62	9(11)	11	Count of beneficiaries with a TGDCD ACCUMULATOR variance of \$100.01 To \$1000.00
9	COUNT OF BENEFICIARIES WITH SMALL POSITIVE TGDCD ACCUMULATOR DISCREPANCY	63 - 73	9(11)	11	Count of beneficiaries with a TGDCD ACCUMULATOR variance of \$0.06 to \$100
10	COUNT OF BENEFICIARIES WITH	74 - 84	9(11)	11	Count of beneficiaries with a TGDCD ACCUMULATOR negative absolute variance

	SMALL NEGATIVE TGDCDC ACCUULATOR DISCREPANCY				between \$0.06 and \$100
11	COUNT OF BENEFICIARIES WITH MEDIUM NEGATIVE TGDCDC ACCUMULATOR DISCREPANCY	85 - 95	9(11)	11	Count of beneficiaries with a TGDCDC ACCUMULATOR negative absolute variance between \$100.01 and \$1000.00
12	COUNT OF BENEFICIARIES WITH LARGE NEGATIVE TGDCDC ACCUMULATOR DISCREPANCY	96 - 106	9(11)	11	Count of beneficiaries with a TGDCDC ACCUMULATOR negative absolute variance of \$1000.01 or greater
13	COUNT OF BENEFICIARIES WITH NO TGDCDC ACCUMULATOR DISCREPANCIES	107 - 117	9(11)	11	Count of beneficiaries with no TGDCDC ACCUMULATOR discrepancies
14	TGDCDC ACCUMULATOR DISCREPANCY RATE	118 - 120	9(1)V99	3	Rate of beneficiaries with TGDCDC ACCUMULATOR discrepancies. (Field 13 divided by Field 5)
15	COUNT OF BENEFICIARIES WITH TROOP ACCUMULATOR DISCREPANCIES	121 - 131	9(11)	11	Count of beneficiaries with TROOP ACCUMULATOR discrepancies
16	COUNT OF BENEFICIARIES WITH LARGE POSITIVE TROOP ACCUMULATOR DISCREPANCY	132 - 142	9(11)	11	Count of beneficiaries with a TROOP ACCUMULATOR variance of \$1000.01 or greater
17	COUNT OF BENEFICIARIES WITH MEDIUM POSITIVE	143 - 153	9(11)	11	Count of beneficiaries with a TROOP ACCUMULATOR variance of \$100.01 To \$1000.00

	TROOP ACCUMULATOR DISCREPANCY				
18	COUNT OF BENEFICIARIES WITH SMALL POSITIVE TROOP ACCUMULATOR DISCREPANCY	154 - 164	9(11)	11	Count of beneficiaries with a TROOP ACCUMULATOR variance of \$0.06 to \$100
19	COUNT OF BENEFICIARIES WITH SMALL NEGATIVE TROOP ACCUMULATOR DISCREPANCY	165 - 175	9(11)	11	Count of beneficiaries with a TROOP ACCUMULATOR negative absolute variance between \$0.06 and \$100
20	COUNT OF BENEFICIARIES WITH MEDIUM NEGATIVE TROOP ACCUMULATOR DISCREPANCY	176 - 186	9(11)	11	Count of beneficiaries with a TROOP ACCUMULATOR negative absolute variance between \$100.01 and \$1000.00
21	COUNT OF BENEFICIARIES WITH LARGE NEGATIVE TROOP ACCUMULATOR DISCREPANCY	187 - 197	9(11)	11	Count of beneficiaries with a TROOP ACCUMULATOR negative absolute variance of \$1000.01 or greater
22	COUNT OF BENEFICIARIES WITH NO TROOP ACCUMULATOR DISCREPANCIES	198 - 208	9(11)	11	Count of beneficiaries with no TROOP ACCUMULATOR discrepancies
23	TROOP ACCUMULATOR DISCREPANCY RATE	209 - 211	9(1)V99	3	Rate of beneficiaries with TROOP ACCUMULATOR discrepancies. (Field 15 divided by Field 5)
24	COUNT OF BENEFICIARIES WITH ENDING BENEFIT PHASE	212 - 222	9(11)	11	Count of beneficiaries with ENDING BENEFIT PHASE discrepancies

	DISCREPANCIES				
25	ENDING BENEFIT PHASE DISCREPANCY RATE	223 - 225	9(1)V99	3	Rate of beneficiaries with ENDING BENEFIT PHASE discrepancies. (Field 24 divided by Field 5)
26	FILLER	226 - 512	X(287)	287	SPACES

\* NOTE: For the first phase, the space designated for Fields 15 through 25 will be included in FILLER and will be populated with spaces. The data necessary to populate Fields 15 through 25 will be added under the second phase of the Accumulator Comparison Report.

**CTR (Contract Trailer)**

<b>FIELD NO.</b>	<b>FIELD NAME</b>	<b>POSITION</b>	<b>PICTURE</b>	<b>LENGTH</b>	<b>FIELD DESCRIPTION / VALUES</b>
1	RECORD-ID	1 - 3	X(3)	3	"CTR"
2	SEQUENCE-NO	4 - 10	9(7)	7	Starts with 0000001
3	CRNT-CONTRACT-OF-RECORD	11 - 15	X(5)	5	Same as PHD
4	FILLER	16 - 18	X(3)	3	SPACES
5	BENEFICIARY-COUNT	19 - 29	9(11)	11	Count of beneficiaries through the month reported
6	COUNT OF BENEFICIARIES WITH TGDCDC ACCUMULATOR DISCREPANCIES	30 - 40	9(11)	11	Count of beneficiaries with TGDCDC ACCUMULATOR discrepancies
7	COUNT OF BENEFICIARIES WITH LARGE POSITIVE TGDCDC ACCUMULATOR DISCREPANCY	41 - 51	9(11)	11	Count of beneficiaries with a TGDCDC ACCUMULATOR variance of \$1000.01 or greater
8	COUNT OF BENEFICIARIES WITH MEDIUM POSITIVE TGDCDC ACCUMULATOR DISCREPANCY	52 - 62	9(11)	11	Count of beneficiaries with a TGDCDC ACCUMULATOR variance of \$100.01 To \$1000.00

9	COUNT OF BENEFICIARIES WITH SMALL POSITIVE TGDCDC ACCUMULATOR DISCREPANCY	63 - 73	9(11)	11	Count of beneficiaries with a TGDCDC ACCUMULATOR variance of \$0.06 to \$100
10	COUNT OF BENEFICIARIES WITH SMALL NEGATIVE TGDCDC ACCUMULATOR DISCREPANCY	74 - 84	9(11)	11	Count of beneficiaries with a TGDCDC ACCUMULATOR negative absolute variance between \$0.06 and \$100
11	COUNT OF BENEFICIARIES WITH MEDIUM NEGATIVE TGDCDC ACCUMULATOR DISCREPANCY	85 - 95	9(11)	11	Count of beneficiaries with a TGDCDC ACCUMULATOR negative absolute variance between \$100.01 and \$1000.00
12	COUNT OF BENEFICIARIES WITH LARGE NEGATIVE TGDCDC ACCUMULATOR DISCREPANCY	96 - 106	9(11)	11	Count of beneficiaries with a TGDCDC ACCUMULATOR negative absolute variance of \$1000.01 or greater
13	COUNT OF BENEFICIARIES WITH NO TGDCDC ACCUMULATOR DISCREPANCIES	107 - 117	9(11)	11	Count of beneficiaries with no TGDCDC ACCUMULATOR discrepancies
14	TGDCDC ACCUMULATOR DISCREPANCY RATE	118 - 120	9(1)V99	3	Rate of beneficiaries with TGDCDC ACCUMULATOR discrepancies. (Field 6 divided by Field 5)

15	COUNT OF BENEFICIARIES WITH TROOP ACCUMULATOR DISCREPANCIES	121 - 131	9(11)	11	Count of beneficiaries with TROOP ACCUMULATOR discrepancies
16	COUNT OF BENEFICIARIES WITH LARGE POSITIVE TROOP ACCUMULATOR DISCREPANCY	132 - 142	9(11)	11	Count of beneficiaries with a TROOP ACCUMULATOR variance of \$1000.01 or greater
17	COUNT OF BENEFICIARIES WITH MEDIUM POSITIVE TROOP ACCUMULATOR DISCREPANCY	143 - 153	9(11)	11	Count of beneficiaries with a TROOP ACCUMULATOR variance of \$100.01 To \$1000.00
18	COUNT OF BENEFICIARIES WITH SMALL POSITIVE TROOP ACCUMULATOR DISCREPANCY	154 - 164	9(11)	11	Count of beneficiaries with a TROOP ACCUMULATOR variance of \$0.06 to \$100
19	COUNT OF BENEFICIARIES WITH SMALL NEGATIVE TROOP ACCUMULATOR DISCREPANCY	165 - 175	9(11)	11	Count of beneficiaries with a TROOP ACCUMULATOR negative absolute variance between \$0.06 and \$100
20	COUNT OF BENEFICIARIES WITH MEDIUM NEGATIVE TROOP	176 - 186	9(11)	11	Count of beneficiaries with a TROOP ACCUMULATOR negative absolute variance between \$100.01 and \$1000.00

	ACCUMULATOR DISCREPANCY				
21	COUNT OF BENEFICIARIES WITH LARGE NEGATIVE TROOP ACCUMULATOR DISCREPANCY	187 - 197	9(11)	11	Count of beneficiaries with a TROOP ACCUMULATOR negative absolute variance of \$1000.01 or greater
22	COUNT OF BENEFICIARIES WITH NO TROOP ACCUMULATOR DISCREPANCIES	198 - 208	9(11)	11	Count of beneficiaries with no TROOP ACCUMULATOR discrepancies
23	TROOP ACCUMULATOR DISCREPANCY RATE	209 - 211	9(1)V99	3	Rate of beneficiaries with TROOP ACCUMULATOR discrepancies. (Field 23 divided by Field 5)
24	COUNT OF BENEFICIARIES WITH ENDING BENEFIT PHASE DISCREPANCIES	212 - 222	9(11)	11	Count of beneficiaries with ENDING BENEFIT PHASE discrepancies
25	ENDING BENEFIT PHASE DISCREPANCY RATE	223 - 225	9(1)V99	3	Rate of beneficiaries with ENDING BENEFIT PHASE discrepancies. (Field 24 divided by Field 5)
26	FILLER	226 - 512	X(287)	287	SPACES

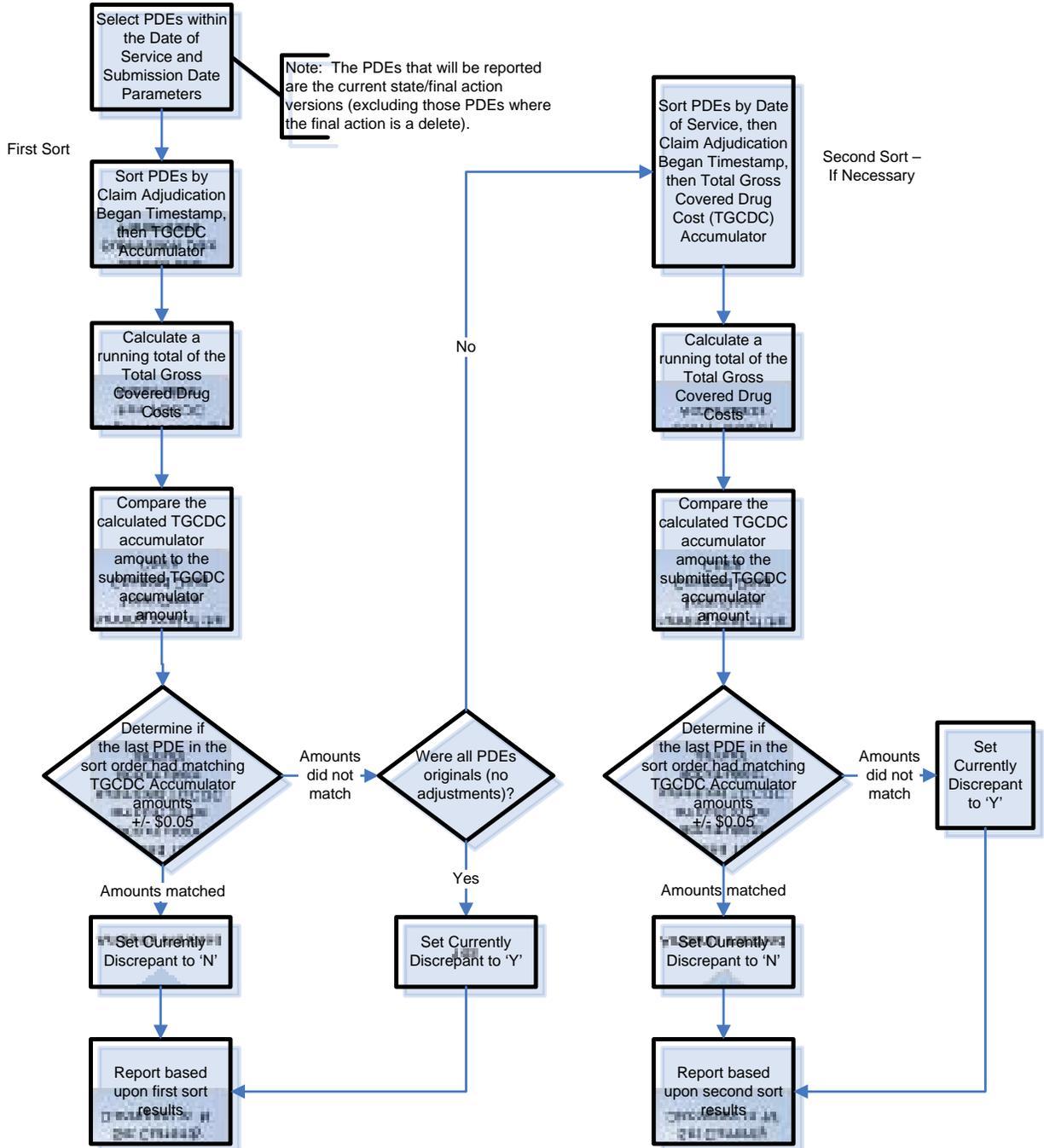
\* NOTE: For the first phase, the space designated for Fields 14 through 25 will be included in FILLER and will be populated with spaces. The data necessary to populate Fields 14 through 25 will be added under the second phase of the Accumulator Comparison Report.

### **Attachment 3: Determining the Most Recent PDE Flowchart**

The value in the CURRENTLY DISCREPANT TGDCD ACC field is based on the LAST REPORTED TGDCD ACC. The LAST REPORTED TGDCD ACC is the REPORTED TGDCD ACC documented in the most recent PDE in the data period. CMS uses the following logic to identify the most recent PDE and to determine if there is a discrepancy. This logic, which illustrates how the CURRENTLY DISCREPANT TGDCD ACC indicator is set, is the same flow that will be used in the second phase of this report to determine the most recent PDE and set the CURRENTLY DISCREPANT TROOP ACC and the BENEFIT PHASE DISCREPANCY indicators. CMS uses final action PDEs, excluding delete records, to identify the most recent PDE.

First CMS sorts PDEs by Claim Adjudication Began Timestamp, then Total Gross Covered Drug Cost (TGDCD) Accumulator. After identifying the most recent PDE, CMS calculates the Calculated TGDCD Accumulator as the sum of Ingredient Cost Paid + Dispensing Fee Paid + Total Amount Attributed to Sales Tax + Vaccine Administration Fee reported on all preceding PDEs in the sort order. If the absolute value of the difference is within rounding error (\$.05) CMS sets the value in CURRENTLY DISCREPANT TGDCD ACC to "N". If the absolute value of the difference exceeds rounding error (\$.05) and no PDEs were adjusted or resubmitted, CMS sets the value in CURRENTLY DISCREPANT TGDCD ACC to "Y".

If there were adjustments or resubmissions, CMS re-sorts the PDEs to correctly identify the accumulator for the adjusted or resubmitted PDE(s). The second sort is by date of Service, Claim Adjudication Began Timestamp, and Total Gross Covered Drug Cost (TGDCD) Accumulator. After identifying the most recent PDE under the second sort order, CMS recalculates the Calculated TGDCD Accumulator as the sum of Ingredient Cost Paid + Dispensing Fee Paid + Total Amount Attributed to Sales Tax + Vaccine Administration Fee reported on all preceding PDEs in the sort order. If the absolute value of the difference is within rounding error (\$.05) CMS sets the value in CURRENTLY DISCREPANT TGDCD ACC to "N". If the absolute value of the difference exceeds rounding error (\$.05) CMS sets the value in CURRENTLY DISCREPANT TGDCD ACC to "Y". The flow chart below documents the process to identify the most recent PDE and set the CURRENTLY DISCREPANT TGDCD ACC.



## Attachment 4: Examples and Resolution Steps for Discrepancies

### Example 1: Matching Calculated TGCDC ACC and Reported TGCDC ACC

The following 4 PDE records are submitted for a single beneficiary. These PDEs are for covered drugs and occurred on three different DOS. The PDEs are sorted by Adjudication Began Timestamp and Reported TGCDC ACC. The CMS Calculated TGCDC ACC is computed by summing drug costs reported on all previous PDEs. The TGCDC ACC Difference is calculated by subtracting the plan's Reported TGCDC ACC from the CMS Calculated TGCDC ACC for each PDE. In this example, the Reported TGCDC ACC equals the Calculated TGCDC ACC for every PDE. So the TGCDC ACC Difference is \$0 in all cases.

#### PDE History

Calculated TGCDC ACC	Reported TGCDC ACC	TGCDC ACC DIFF	Adjudication Began Timestamp	DOS	Sum of Cost Fields on PDE	ADJ/DEL Code
\$0.00	\$0.00	\$0.00	2/18/2011 08:05:23.855733	1/14/2011	\$56.82	blank
\$56.82	\$56.82	\$0.00	2/18/2011 08:05:24.047134	1/16/2011	\$7.67	blank
\$64.49	\$64.49	\$0.00	2/18/2011 08:05:24.129950	1/17/2011	\$10.84	blank
\$75.33	\$75.33	\$0.00	2/18/2011 08:05:24.269498	1/17/2011	\$10.00	blank

The Accumulator Comparison Report DET record for this beneficiary will appear as shown below. The Calculated TGCDC ACC and the Reported TGCDC ACC displayed on the DET record represent the most recent PDE during the time period analyzed. The Discrepant TGCDC ACC field = N, TGCDC ACC Diff = \$0.00 and the PDE Count with Difference = 0, so there is no action required of the plan.

#### Beneficiary Summary Record

Discrepant TGCDC ACC	Calculated TGCDC ACC	Reported TGCDC ACC	TGCDC ACC Diff	PDE Cnt No Diff	PDE Cnt with Diff	Total PDE Cnt
N	\$75.33	\$75.33	\$0.00	4	0	4

**Example 2: Discrepant Calculated and Reported TGDCD ACC/ Discrepant Calculated and Reported PDEs**

The following 3 PDE records are submitted for a single beneficiary. These PDEs occurred on three different DOS. The PDEs are sorted by Adjudication Began Timestamp and Reported TGDCD ACC. The CMS Calculated TGDCD ACC is computed by summing drug costs reported on all previous PDEs. The TGDCD ACC Difference is calculated by subtracting the plan Reported TGDCD ACC from the CMS Calculated TGDCD ACC for each PDE. In this example, the Reported TGDCD ACC is greater than the Calculated TGDCD ACC for two of the three PDEs.

**PDE History**

Calculated TGDCD ACC	Reported TGDCD ACC	TGDCD ACC DIFF	Adjudication Began Timestamp	DOS	Sum of Cost Fields on PDE	ADJ/DEL Code
\$0.00	\$0.00	\$0.00	1/4/2011 14:24:16.564000	1/4/2011	\$3.54	blank
\$3.54	\$381.79	-\$378.25	1/7/2011 00:39:22.000000	1/6/2011	\$2485.37	blank
\$2,488.91	\$2,867.16	-\$378.25	1/31/2011 19:01:47.000000	1/31/2011	\$100.00	blank

The beneficiary summary in the detail record appears below. The Calculated TGDCD ACC and Reported TGDCD ACC displayed in the beneficiary summary record represent the most recent PDE during the time period analyzed. The Discrepant TGDCD field = “Y” and both the TGDCD ACC Diff and the PDE Cnt with Diff are greater than zero, so the plan must research this beneficiary to determine the cause of the discrepancy and take action to correct as necessary. (See Common Discrepancy Resolution Strategies suggested below.)

**Beneficiary Summary Record**

Discrepant TGDCD ACC	Calculated TGDCD ACC	Reported TGDCD ACC	TGDCD ACC Diff	PDE Cnt No Diff	PDE Cnt with Diff	Total PDE Cnt
Y	\$2,488.91	\$2,867.16	-\$378.25	1	2	3

**Example 3: Report as Administered Scenario (Discrepant Calculated and Reported TGDCD ACC resolved in subsequent report) / Discrepant PDEs**

The following PDE records are submitted for a single beneficiary. These PDEs occurred on three different DOS. The second PDE was deleted after PDE #4 was processed. This plan reports PDEs “as administered” so we would not expect to see adjustments to PDEs following the deleted record, but rather the next claim processed would fill in the hole in the benefit left by the deleted record.

**PDE History**

Calculated TGDCD	Reported TGDCD	TGDCD DIFF	Adjudication Began Timestamp	DOS	Sum of Cost Fields on PDE	ADJ/DEL Code
\$0.00	\$0.00	\$0.00	1/5/2011 14:24:16.564000	1/5/2011	\$25.00	blank
	<del>\$25.00</del>		<del>1/9/2011 02:36:10.000000</del>	<del>1/8/2011</del>	<del>\$186.00</del>	<del>D</del>
25.00	\$211.00	-\$186.00	1/9/2011 02:58:42.586254	1/8/2011	\$450.00	blank
\$475.00	\$661.00	-\$186.00	1/16/2011 21:19:14.196574	1/16/2011	\$4.50	blank
\$479.50	\$479.50	\$0.00	1/23/2011 11:22:06.854761	2/1/2011	\$62.00	blank

CMS creates the January report (DOS cutoff is January 31, 2011) with records submitted through March 31, 2011. The January report excludes the PDE with the February 1 DOS and the deleted PDE. The PDEs are sorted by Adjudication Began Timestamp and Reported TGDCD ACC. There is no additional sort because there are no adjusted or resubmitted records. The beneficiary summary in the detail record appears below. Because “Discrepant TGDCD ACC” is “Y”, the plan researches the beneficiary’s claim history and learns that the Discrepant TGDCD status is resolved by the “report as administered PDE” with the Feb 1, 2011 DOS. The plan also explains that the 2 PDEs with TGDCD Difference are due to the report as administered status and will remain discrepant in future reports.

**Beneficiary Summary Record – January report**

Discrepant TGDCD	Calculated TGDCD	Reported TGDCD	TGDCD Diff	PDE Cnt No Diff	PDE Cnt with Diff	Total PDE Cnt
Y	\$47500	\$661.00	-186.00	1	2	3

When CMS creates the February report (with the DOS cutoff of February 28, 2011) with records submitted through April 30, 2011, it includes the PDE with the February 1, 2011 DOS. The reported and calculated accumulators now agree. The beneficiary summary in the detail record

appears below for the next report. The Discrepant TGCDC Acc is “Y” and, as the plan expects, the PDE Cnt with Diff remains at 2.

**Beneficiary Summary Record – February report**

Discrepant TGCDC	Calculated TGCDC	Reported TGCDC	TGCDC Diff	PDE Cnt No Diff	PDE Cnt with Diff	Total PDE Cnt
N	\$479.50	\$479.50	0.00	2	2	4

**Common Discrepancy Resolution Strategies**

DISCREPANCY	COMMON RESOLUTION STRATEGY
CALCULATED TGCDC ACC less than LAST REPORTED TGCDC ACC	<ul style="list-style-type: none"> <li>Determine if the plan has outstanding original PDEs, submit (or correct rejected) PDEs</li> <li>If PDE reporting is current, determine if the plan has included non-Part D claims data in the accumulator. If so, remove the incorrect entries, confirm that the plan adjudicated claims in the correct benefit phase, re-adjudicate any incorrect claims and correct accumulators on all misreported PDES.</li> </ul>
CALCULATED TGCDC ACC greater than LAST REPORTED TGCDC ACC	<ul style="list-style-type: none"> <li>Determine if the plan has overdue PDEs for deletes or adjustments. Submit overdue PDES. Correct rejected PDES.</li> </ul>
CMS CALCULATED TGCDC ACC equals LAST REPORTED TGCDC ACC and PDE COUNT WITH NO TGCDC ACC DIFF less than TOTAL PDE COUNT	<ul style="list-style-type: none"> <li>Determine if the plan has overdue PDEs for deletes or adjustments. Submit overdue PDES. Correct rejected PDES.</li> </ul>
Note: whenever differences occur, confirm that the data used to sort PDEs is complete and accurate.	